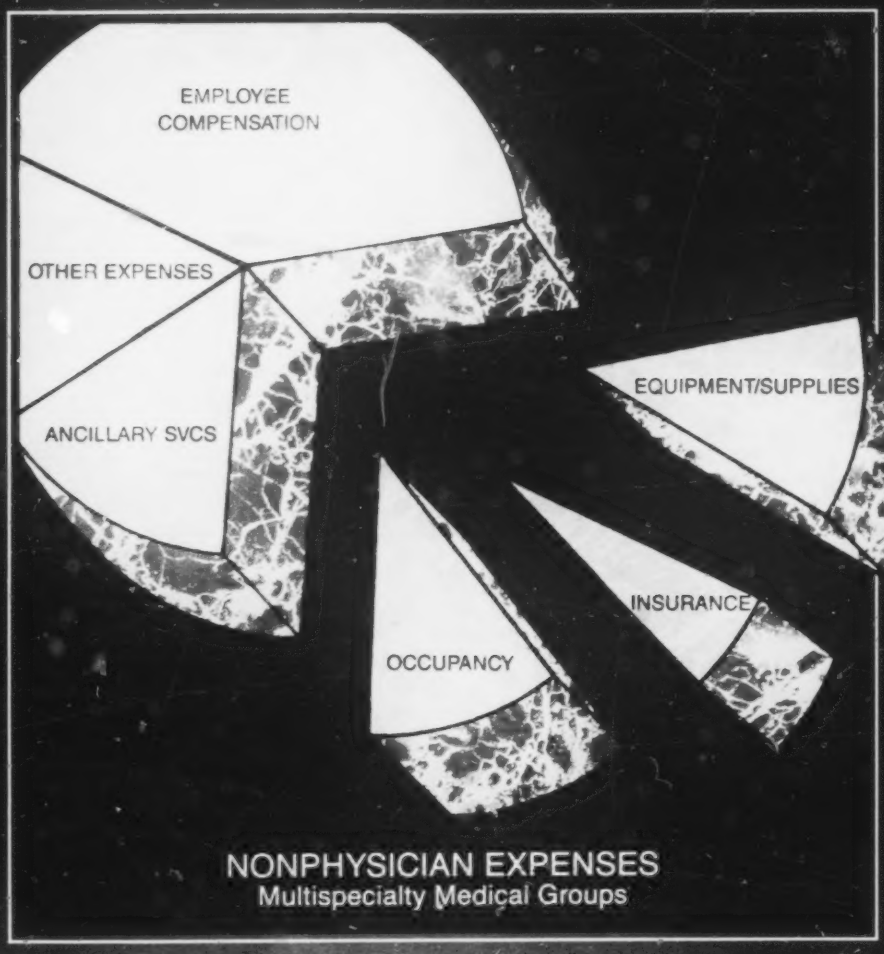
THE COST AND PRODUCTION SURVEY REPORT

1990 REPORT BASED ON 1989 DATA



MEDICAL GROUP MANAGEMENT ASSOCIATION

1990
COST AND PRODUCTION SURVEY REPORT
BASED ON 1989 DATA

MEDICAL GROUP
MANAGEMENT
ASSOCIATION

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The *1990 Cost and Production Survey Report Based on 1989 Data* was compiled by the Center for Research in Ambulatory Health Care Administration, the research arm of the Medical Group Management Association.

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Introduction

The *1990 Cost Survey Report Based on 1989 Data* presents summary statistics of medical group practice revenues, expenses, and staffing information provided by MGMA member groups in the United States for calendar year 1989, or the practice's most recent twelve-month fiscal period. The *1990 Cost Survey Based on 1989 Data* and the *1990 Cost Survey Definitions* are reprinted on pages 66 to 72 of this report. Please refer to these documents to better understand how data were collected for this report.

Survey questionnaires were mailed to 3,981 MGMA member groups in February 1990. There were 885 questionnaires returned reflecting a response rate of 22.2 percent. In order to be included in the final database used to compile the tables in this report, a medical group must have reported 12 months of data and be classified as either a freestanding or hospital affiliated group. Since 20 groups did not report 12 months of data or classified themselves as university affiliated, government affiliated, or otherwise affiliated, 865 cases were used to compile the final tables presented in this report.

Changes Made in the 1990 Report

The MGMA Financial Management Committee recommended several changes in the format and content of the *1990 Cost Survey Report Based on 1989 Data* and the questionnaire upon which it is based. The questions in the revenue section of the survey were reformatted to disaggregate revenue by type of activity (fee-for-service, prepaid, etc.). The "Cost of sales and/or expenses associated with other activities" is a new variable this year. It was added in order to provide more detail about "Net other revenue." Two changes were made in the "NONPHYSICIAN EXPENSES" categories. "Telephone/telecommunications" expenses are included as part of "INFORMATION SERVICES EXPENSES" and "GROUP INTEREST EXPENSES" are divided into "Real estate interest" and "Other interest." To better evaluate the group's net earnings situation, a new variable called "GROUP EXCESS OR DEFICIT" was added to the survey.

The committee also recommended three significant changes in the output tables published in this report. The most significant change is the use of the median instead of the mean as the reported statistic for the majority of tables. The median is less likely to be distorted by responses that are unusually high or low. The committee carefully considered how this report is used and decided the median is a more reliable statistic. The reader of this report should be aware that in most cases the median values are lower than the mean values. Since past reports utilized mean values, the medians in this report may seem low compared to the means in the reports from past years. Please keep this distinction in mind when evaluating your data.

The final change for 1990 is the reporting of the "Count" for each cost survey statistic. Since the number of responses can vary considerably for each variable in a table, the reported statistics for some variables are more reliable than others. When the response rate is low (a count of 20 or fewer), the median value could change significantly with the addition of only a few more cases. By evaluating the count as well as the median, the user of the tables is better able to judge which statistics might be the most reliable.

How to Use This Report

The *1990 Cost Survey Report Based on 1989 Data* is designed to assist medical group administrators measure the performance of their organization vis-a-vis the performance of the self-selected survey respondent population. It must be stressed that this survey is not based upon a formal random sample. Since all responses are purely voluntary, an element of self-selection bias is introduced into the respondent population. The implication of the self-selection bias to the medical group manager is that any comparisons of individual group data to the values for a respondent population should be made cautiously, with the realization that the values for the respondent population are not necessarily the same as those that would occur if a true random sample had been utilized.

Two general types of data, "dollars per FTE physician" and "percent of total net revenue" are reported in the tables. These data are disaggregated according to three different categories for multispecialty medical groups and for selected single specialty groups. The three categories of multispecialty group data are: geographic section, number of FTE physicians, and managed care revenue percent of total net revenue.

In examining the data presented in this report, the medical group manager should ask several questions:

1. What is the difference between the data reported by the group and the overall medians, both in "dollars per FTE physician" and in "percent of total net revenue?"
2. Do these differences indicate that the group's financial performance is significantly out of line with the cost survey statistics? Such differences may identify some areas of the group's business that require closer scrutiny.
3. Are the differences explainable either through the group's method of data collection and reporting or because of special group goals?
4. By what methods can these financial indicators be changed or controlled within the group?

Comparisons should be made on an individual item basis. In the case of the "TOTAL NONPHYSICIAN SALARIES," if the group has only "Administrative staff," "Business office," "Registered Nurses," and "Medical receptionists," each of these categories should be compared and evaluated individually. Then, "TOTAL NONPHYSICIAN SALARIES" can be calculated based solely on the data for the four staff categories listed above. A comparison can then be made between the group's actual "TOTAL NONPHYSICIAN SALARIES" and the median values presented in the report.

How This Report Was Computed

The Center for Research in Ambulatory Health Care Administration received, processed, and edited all questionnaires. This report was computed using computer programs developed by CRAHCA, utilizing SPSS for OS/2 on a Compaq 386/33 personal computer system.

There are three ratios and percentages computed in this report that are functions of other variables. They are calculated as follows:

1. ACCOUNTS RECEIVABLE RATIO =

$$\frac{\text{Total accounts receivable}}{\text{(1/12) Adjusted fee-for-service charges}}$$

2. GROSS COLLECTION PERCENTAGE =

$$\frac{\text{Net fee-for-service revenue/collections (100)}}{\text{Gross fee-for-service charges}}$$

3. ADJUSTED COLLECTION PERCENTAGE =

$$\frac{\text{Net fee-for-service revenues/collections (100)}}{\text{Adjusted fee-for-service charges}}$$

In examining the data tables in this report, the reader will notice the "dollars per FTE physician" variables do not always add up to the total, and that the "percent of total net revenue" variables do not always add up to 100 percent. In general, the sums will be greater than the indicated total or greater than 100 percent. This is due to the fact that not all groups have every expense category.

As an example, out of the 365 multispecialty groups reporting data for "TOTAL NONPHYSICIAN SALARIES," only 83 groups reported "Physical therapy" salary expenses. In reporting the median "Physical therapy" salary expense per FTE physician, the median value is based only on the 83 groups that actually have this expense. It is not the median for all 365 groups, 282 of which would have a zero in this expense category. If one were to add up all the "TOTAL NONPHYSICIAN SALARIES" expense categories, one would be weighting all the categories equally and would obtain an invalid sum which, in most cases, would be greater than the valid sum shown in the report, which weights each expense category by the number of responses. In the few cases where manual addition yields a sum less than the published sum, the reasons can usually be traced to the effects of small sample sizes for individual expense categories as compared to much larger sample sizes for the total expense categories.

Confidentiality of the data reported on the survey questionnaires has been strictly followed. To further ensure anonymity in this survey report, data were suppressed when there were nine or fewer medical groups providing information in a specific data category.

If you have questions concerning the survey results or comments on how this report or the survey questionnaire could be improved, please contact one of the members of the MGMA Financial Management Committee or the MGMA/CRAHCA staff. Changes made in each year's survey are a direct result of member suggestions during the past year. Your continued cooperation by participating in your association's surveys is appreciated.

July 31, 1990
—1990 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

Demographic Profile of Responding Medical Groups

Table A: Group Type	Frequency	Percent
Single specialty	493	57.0%
Multispecialty	372	43.0%
TOTAL	865	100.0%

Table B: Geographic Section	Frequency	Percent
Eastern	152	17.6%
Midwest	264	30.5%
Southern	226	26.1%
Western	223	25.8%
TOTAL	865	100.0%

Table C: Number of FTE Physicians	Frequency	Percent
10 FTE or less	534	61.7%
11 to 25 FTE	176	20.3%
26 to 50 FTE	87	10.1%
51 FTE or more	68	7.9%
TOTAL	865	100.0%

Table D: Managed Care Revenue Percent of Total Net Revenue	Frequency	Percent
No managed care	177	20.9%
10% or less	283	33.5%
11% to 50%	334	39.5%
51% to 100%	51	6.0%
TOTAL	845	100.0%
Missing	20	

Table E: Legal Organization	Frequency	Percent
Professional corporation/association	659	76.5%
Partnership	86	10.0%
Not-for-profit corporation/foundation	38	4.4%
Sole proprietorship	4	0.5%
Business corporation	71	8.2%
Other	3	0.3%
TOTAL	861	100.0%
Missing	4	

Table F: Location of Primary Clinic Facility	Frequency	Percent
Central city (population over 500,000)	126	14.7%
Suburban (population over 500,000)	135	15.7%
Central city (population 100,000 to 500,000)	164	19.1%
Suburban (population 100,000 to 500,000)	80	9.3%
City (population 50,000 to 99,999)	102	11.9%
City (population 20,000 to 49,999)	130	15.1%
Rural (population less than 20,000)	122	14.2%
TOTAL	859	100.0%
Missing	6	

Table G: Accounting Method for Tax Reporting	Frequency	Percent
Cash	750	88.0%
Accrual	102	12.0%
TOTAL	852	100.0%
Missing	13	

Table H: Accounting Method for Internal Management	Frequency	Percent
Cash	466	54.6%
Accrual	156	18.3%
Modified cash	231	27.1%
TOTAL	853	100.0%
Missing	12	

Table I: Use of CRAHCA Chart of Accounts	Frequency	Percent
Yes	358	42.4%
No	486	57.6%
TOTAL	844	100.0%
Missing	21	

Table J: Time Required to Complete Questionnaire	Frequency	Percent
1 hour or less	90	10.7%
1.1 to 2 hours	252	30.0%
2.1 to 4 hours	263	31.3%
4.1 to 8 hours	147	17.5%
8.1 to 16 hours	59	7.0%
More than 16 hours	28	3.3%
TOTAL	839	100.0%
Missing	26	

Note: Totals may not add to 100% due to rounding.

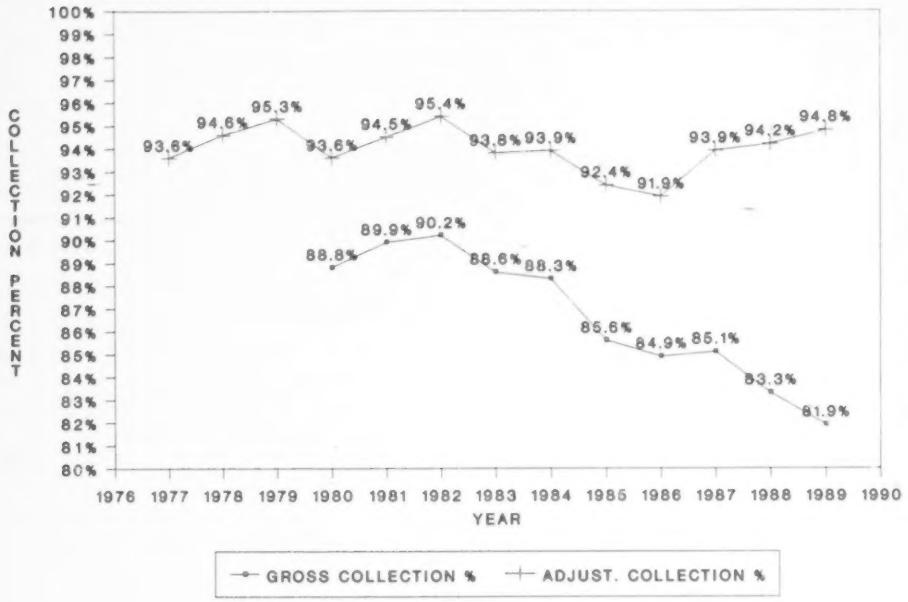
Medical Group Management Association
1990 Cost Survey Report Based on 1989 Data

Table 1: Changes in Mean Revenue, Expenses, and Earnings per FTE Physician for Multispecialty Groups: 1986-1989

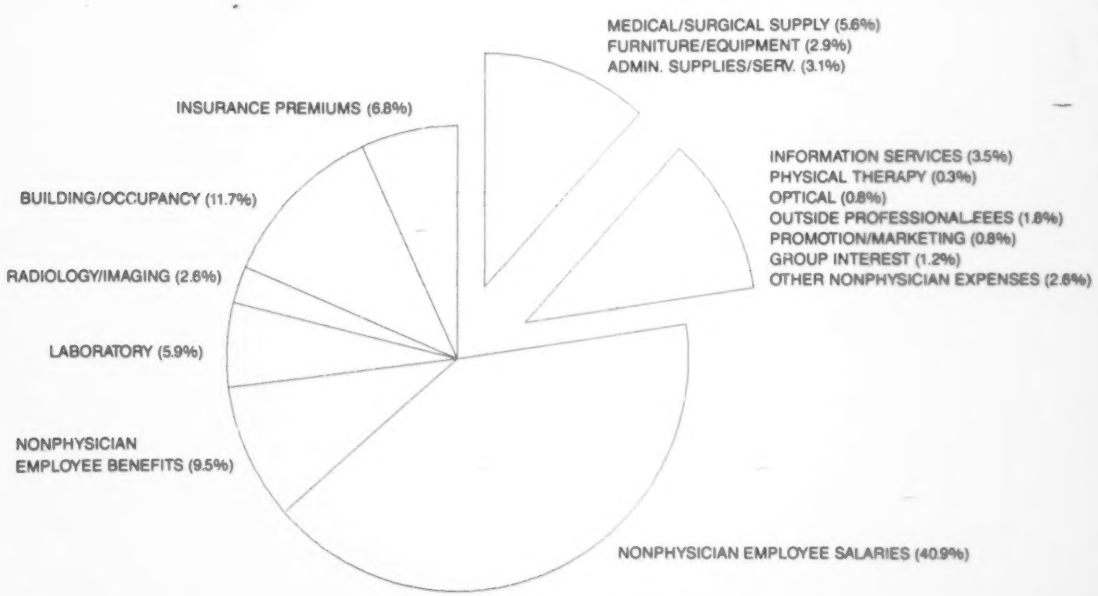
	1986	1987	PERCENT CHANGE 1986 TO 1987	1988	PERCENT CHANGE 1987 TO 1988	1989	PERCENT CHANGE 1988 TO 1989
NUMBER OF RESPONDING GROUPS	310	331	6.77%	391	18.13%	372	-4.86%
NET FEE-FOR-SERVICE REVENUE	-$262,712	$269,011	2.40%	$301,826	12.20%	$315,655	4.58%
Gross fee-for-service charges	$311,295	$317,377	1.95%	$368,943	16.25%	$386,751	4.83%
Adjustments	$28,550	$32,216	12.84%	$46,025	42.86%	$55,158	19.84%
Adjusted fee-for-serv. charges	NA	NA	NA	NA	NA	$334,469	NA
Bad debts	$16,315	$14,744	-9.63%	$20,977	42.27%	$16,190	-22.82%
NET PREPAID REVENUE	$80,157	$76,947	-4.00%	$88,638	15.19%	$95,081	7.27%
Prepaid patient charges	$80,947	$97,089	19.94%	$104,386	7.52%	$110,626	5.98%
Capitation revenue	$97,137	$97,880	0.76%	$110,906	13.31%	$119,444	7.70%
Other prepaid contract revenue	$16,198	$34,990	116.01%	$19,355	-44.68%	$34,821	79.91%
Prof./med. purchased services	$45,549	$58,228	27.84%	$61,910	6.32%	$62,626	1.16%
NET OTHER REVENUE	$8,088	$7,021	-13.19%	$10,800	53.82%	$17,069	58.05%
Gross rev. from other activity	NA	NA	NA	NA	NA	$19,456	NA
Cost of sales and/or expenses	NA	NA	NA	NA	NA	$9,018	NA
TOTAL GROSS PATIENT CHARGES	$302,789	$362,350	19.67%	$409,028	12.88%	$432,433	5.72%
TOTAL NET REVENUE	$293,842	$314,767	7.12%	$342,565	8.83%	$372,339	8.69%
TOTAL NONPHYSICIAN SALARIES	$60,879	$67,171	10.34%	$73,209	8.99%	$79,869	9.10%
TOTAL NONPHY. EMP. BENEFIT EXP.	$13,691	$14,716	7.49%	$16,292	10.71%	$18,683	14.68%
TOTAL INFO. SERVICES EXPENSES	NA	NA	NA	NA	NA	$7,370	NA
TOTAL LABORATORY EXPENSES	$8,885	$9,471	6.60%	$9,920	4.74%	$11,291	13.82%
TOT. RADIOLOGY/IMAGING EXPENSES	$6,055	$6,282	3.75%	$6,360	1.24%	$6,811	7.09%
TOTAL PHYSICAL THERAPY EXPENSES	$1,461	$1,374	-5.95%	$3,236	135.52%	$2,848	-11.99%
TOTAL OPTICAL EXPENSES	$2,834	$2,597	-8.36%	$2,577	-0.77%	$2,027	-21.34%
TOTAL MED./SURGICAL SUPPLY EXP.	$9,226	$10,237	10.96%	$11,469	12.03%	$12,234	6.67%
TOTAL BUILDING/OCCUPANCY EXP.	$19,466	$21,098	8.38%	$21,670	2.71%	$23,648	9.13%
TOTAL FURNITURE/EQUIPMENT EXP.	$5,941	$5,887	-0.91%	$6,364	8.10%	$6,950	9.21%
TOT. ADMIN. SUPPLIES/SERV. EXP.	$4,317	$4,337	0.46%	$5,037	16.14%	$6,400	27.06%
TOTAL INSURANCE PREMIUMS	$9,260	$11,052	19.35%	$12,504	13.14%	$13,214	5.68%
TOTAL OUTSIDE PROFESSIONAL FEES	$3,442	$3,848	11.80%	$4,622	20.11%	$4,823	4.35%
TOTAL PROMOTION/MARKETING EXP.	$1,624	$1,835	12.99%	$2,025	10.35%	$2,125	4.94%
TOTAL GROUP INTEREST EXPENSES	$2,141	$2,623	22.51%	$2,920	11.32%	$4,022	37.74%
TOTAL OTHER NONPHYSICIAN EXP.	$7,556	$7,100	-6.03%	$8,966	26.28%	$7,816	-12.83%
TOTAL NONPHYSICIAN EXPENSES	$154,884	$169,272	9.29%	$185,969	9.86%	$200,170	7.64%
TOTAL PHYSICIAN CONSULTANT EXP.	$8,347	$8,910	6.74%	$9,213	3.40%	$9,254	0.45%
NET REVENUE BEFORE DISTRIBUTION	$133,707	$140,300	4.93%	$151,939	8.30%	$167,336	10.13%
TOTAL PHYSICIAN BENEFIT EXP.	$18,512	$18,720	1.12%	$22,950	22.60%	$24,048	4.78%
TOTAL COMP. OF GROUP PHYSICIANS	NA	NA	NA	$131,038	NA	$140,406	7.15%
GROUP EXCESS OR DEFICIT	NA	NA	NA	NA	NA	$4,823	NA

NOTES: NA = NOT AVAILABLE

Graph 2: Mean Gross and Adjusted Collection Percentages for Multispecialty Groups: 1977-1989



Graph 3: Nonphysician Expense Categories as a Percent of Total Nonphysician Expenses for Multispecialy Groups: 1989 (Based on Median Values)



Graph 4: Total Net Revenue and Total Nonphysician Expenses per FTE Physician for Multispecialty Groups

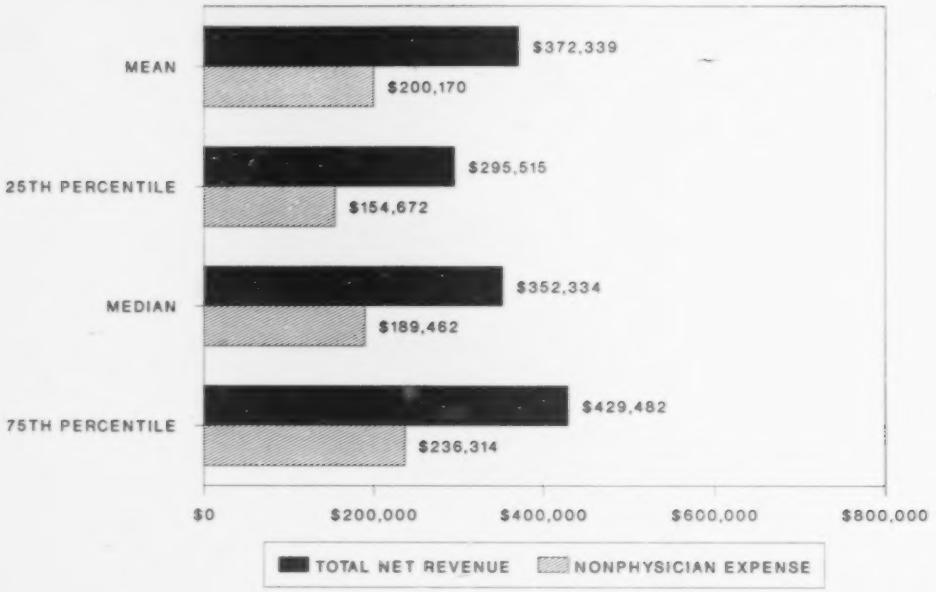


Table 4A: Number of FTE Employees per FTE Physician for Multispecialty Groups

EMPLOYEE CATEGORY	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOT. FTE EMPLOYEES PER FTE PHY.	370	4.34	2.81	3.47	4.24	5.07	6.23
Administrative staff	345	.22	.08	.12	.17	.25	.40
Business office	347	.71	.37	.48	.64	.89	1.16
Information services	216	.18	.06	.10	.16	.24	.34
Housekeeping/mainten./security	248	.18	.05	.08	.14	.25	.33
Other admin. support staff	179	.25	.03	.07	.14	.28	.58
Registered Nurses	305	.50	.11	.23	.42	.69	1.00
LPNs, Medical Assistants, etc.	324	.78	.30	.49	.75	1.01	1.26
Medical receptionists	334	.62	.25	.39	.59	.76	1.02
Med. secretaries/transcribers	322	.29	.11	.18	.25	.33	.47
Medical records	304	.33	.15	.22	.32	.43	.52
Nonphysician providers	194	.19	.03	.06	.11	.23	.45
Laboratory	287	.36	.20	.26	.33	.43	.52
Radiology/imaging	280	.22	.09	.13	.20	.27	.38
Physical therapy	85	.17	.03	.06	.12	.20	.32
Optical	83	.08	.02	.04	.05	.09	.15
Cert. Reg. Nurse Anesthetists	31	.15	.05	.06	.10	.14	.23
Other med./ancill. serv. staff	177	.30	.05	.08	.16	.33	.62

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 4B: Revenue per FTE Physician for Multispecialty Groups

REVENUE CATEGORY	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
NET FEE-FOR-SERVICE REVENUE	358	$315,655	$163,725	$250,790	$309,384	$380,310	$466,552
Gross fee-for-service charges	345	$386,751	$219,263	$304,739	$367,711	$460,757	$576,310
Adjustments	319	$55,158	$11,602	$26,109	$44,687	$70,300	$105,385
Adjusted fee-for-serv. charges	316	$334,469	$169,633	$257,060	$326,770	$414,696	$498,154
Bad debts	288	$16,190	$2,915	$5,097	$10,703	$19,131	$31,215
NET PREPAID REVENUE	170	$95,081	$3,287	$16,224	$39,666	$133,340	$284,196
Prepaid patient charges	139	$110,626	$5,935	$22,778	$62,114	$155,416	$284,885
Capitation revenue	162	$119,444	$3,497	$15,038	$46,777	$173,793	$341,748
Other prepaid contract revenue	72	$34,821	$1,461	$3,453	$12,100	$32,872	$68,455
Prof./med. purchased services	101	$62,626	$2,875	$8,150	$25,539	$80,615	$154,376
NET OTHER REVENUE	283	$17,069	$906	$2,243	$5,265	$11,542	$31,794
Gross rev. from other activity	276	$19,456	$977	$2,461	$5,968	$14,806	$37,839
Cost of sales and/or expenses	66	$9,018	$800	$1,960	$6,034	$10,192	$22,772
TOTAL GROSS PATIENT CHARGES	292	$432,433	$272,085	$335,132	$420,051	$511,098	$611,756
TOTAL NET REVENUE	372	$372,339	$254,141	$295,515	$352,334	$429,482	$509,528

Table 4C: Accounts Receivable Aging for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOT. ACCOUNTS REC. - $/FTE PHY.	342	106,753.91	48,965.71	68,185.36	95,228.90	128,321.13	172,340.21
0 TO 30 DAYS % OF TOTAL A/R	331	30.48	14.00	21.53	29.90	38.01	47.83
31 TO 60 DAYS % OF TOTAL A/R	330	18.45	11.07	15.07	18.47	21.73	24.94
61 TO 90 DAYS % OF TOTAL A/R	330	10.82	7.25	8.49	10.37	12.46	15.75
91 TO 120 DAYS % OF TOTAL A/R	325	7.91	4.44	5.58	6.93	8.47	10.80
OVER 120 DAYS % OF TOTAL A/R	318	33.54	18.67	25.58	32.97	41.15	49.30

Table 4D: Ratios and Percentages for Multispecialty Groups

RATIOS AND PERCENTAGES	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ACCOUNTS RECEIVABLE RATIO	299	3.91	2.43	2.93	3.59	4.42	5.56
GROSS COLLECTION PERCENTAGE	343	81.90	69.95	76.86	83.58	88.15	92.26
ADJUSTED COLLECTION PERCENTAGE	315	94.80	87.63	92.58	95.77	98.15	100.00

Table 4E: Breakout of Total Patient Charges by Payor for Multispecialty Groups

PAYOR CATEGORY	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
MEDICARE	352	23.29%	5.55%	14.00%	23.00%	30.74%	40.00%
MEDICAID	334	8.11%	1.50%	3.00%	6.00%	10.60%	16.40%
MANAGED CARE	270	22.85%	2.21%	7.00%	15.88%	30.70%	54.00%
COMMERCIAL, PRIVATE, ETC.	356	51.94%	29.00%	42.00%	53.50%	63.00%	72.80%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 4F1: Nonphysician Expenses per FTE Physician for Multispecialty Groups

NONPHYSICIAN EXPENSES	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL NONPHYSICIAN SALARIES	365	$79,869	$51,034	$60,190	$75,054	$95,220	$119,230
Administrative staff	332	$8,150	$3,992	$5,350	$6,760	$9,214	$13,491
Business office	330	$11,687	$5,850	$7,658	$10,346	$14,525	$18,652
Information services	211	$3,129	$1,157	$1,783	$2,950	$3,996	$5,418
Housekeeping/mainten./security	240	$2,413	$598	$1,204	$2,081	$3,287	$4,761
Other admin. support staff	152	$4,580	$502	$910	$2,363	$4,890	$8,168
Registered Nurses	277	$11,882	$3,000	$5,721	$10,600	$16,481	$22,346
LPNs, Medical Assistants, etc.	289	$13,466	$5,203	$9,000	$13,042	$16,678	$21,671
Medical receptionists	302	$9,058	$3,674	$5,270	$8,063	$11,263	$15,116
Med. secretaries/transcribers	295	$4,752	$1,653	$2,746	$3,701	$5,019	$7,686
Medical records	273	$4,437	$2,012	$2,954	$4,146	$5,404	$7,266
Nonphysician providers	200	$6,087	$903	$2,049	$3,885	$7,681	$13,242
Laboratory	277	$7,200	$3,730	$5,042	$6,456	$8,666	$10,860
Radiology/imaging	275	$4,595	$1,872	$2,666	$3,908	$5,477	$7,946
Physical therapy	83	$4,510	$762	$1,228	$2,461	$5,107	$7,528
Optical	80	$1,646	$410	$814	$1,122	$1,928	$3,825
Cert. Reg. Nurse Anesthetists	31	$6,811	$2,336	$3,373	$5,999	$8,642	$11,177
Other med./ancill. serv. staff	171	$5,388	$461	$1,239	$2,822	$6,400	$12,841
TOTAL NONPHY. EMP. BENEFIT EXP.	362	$18,683	$10,272	$13,657	$17,363	$22,633	$28,261
Taxes: FICA, payroll, etc.	347	$7,393	$4,129	$5,192	$6,870	$8,677	$11,294
Insurance: health, life, etc.	343	$5,899	$2,615	$3,509	$5,116	$7,566	$10,175
Retirement and profit sharing	310	$5,148	$1,332	$2,621	$4,564	$6,647	$9,299
Other employee benefits	273	$1,252	$218	$422	$872	$1,560	$2,563
TOTAL INFO. SERVICES EXPENSES	358	$7,370	$3,124	$4,513	$6,370	$9,244	$12,092
Service bureau fees	155	$3,055	$169	$433	$1,688	$4,115	$6,260
Equip./software rent./deprec.	244	$2,166	$369	$872	$1,596	$2,977	$4,404
Equipment/software maintenance	264	$1,184	$338	$567	$1,031	$1,539	$2,083
Information services supplies	199	$831	$132	$257	$559	$1,003	$2,019
Telephone/telecommunications	319	$3,273	$1,470	$2,302	$3,132	$4,053	$5,233
Other info. services expenses	81	$855	$29	$134	$446	$1,042	$2,341
TOTAL LABORATORY EXPENSES	329	$11,291	$4,266	$7,838	$10,798	$14,220	$17,543
Fees for outside lab services	302	$5,373	$704	$2,153	$4,549	$7,119	$10,569
Equipment rental/depreciation	213	$1,288	$209	$550	$1,001	$1,647	$2,545
Equipment maintenance	217	$417	$39	$163	$333	$561	$871
Laboratory supplies	293	$5,271	$1,891	$2,988	$4,792	$6,775	$8,867
Other laboratory expenses	105	$1,063	$43	$122	$228	$573	$2,622
TOT. RADIOLOGY/IMAGING EXPENSES	303	$6,811	$1,454	$2,580	$4,685	$8,326	$14,590
Fees for outside R/I services	153	$3,951	$65	$427	$2,019	$5,343	$10,180
Equipment rental/depreciation	191	$2,080	$193	$533	$1,269	$2,461	$4,916
Equipment maintenance	221	$815	$93	$201	$450	$822	$1,981
Radiology/imaging supplies	285	$2,454	$912	$1,495	$2,173	$3,256	$4,257
Other R/I expenses	93	$1,619	$13	$39	$181	$774	$2,680
TOTAL PHYSICAL THERAPY EXPENSES	100	$2,848	$76	$258	$637	$1,887	$7,140
Equipment rental/depreciation	50	$405	$24	$62	$159	$415	$1,114
Equipment maintenance	56	$113	$3	$6	$15	$72	$387
Physical therapy supplies	83	$966	$35	$81	$263	$549	$1,200
Oth. physical therapy expenses	47	$3,476	$18	$46	$343	$3,615	$13,192
TOTAL OPTICAL EXPENSES	95	$2,027	$156	$513	$1,397	$2,849	$4,466
Equipment rental/depreciation	44	$484	$8	$38	$196	$511	$1,370
Equipment maintenance	37	$74	$1	$4	$27	$79	$132
Optical supplies	86	$1,784	$80	$264	$1,023	$2,776	$4,477
Other optical expenses	34	$358	$8	$28	$73	$629	$1,235

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 4G1: Nonphysician Expenses as a Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL NONPHYSICIAN SALARIES	365	21.84%	15.23%	18.28%	21.83%	24.89%	28.34%
Administrative staff	332	2.32%	1.17%	1.39%	1.90%	2.69%	3.53%
Business office	330	3.26%	1.64%	2.08%	2.94%	3.94%	5.19%
Information services	211	.83%	.33%	.48%	.76%	1.05%	1.51%
Housekeeping/mainten./security	240	.64%	.17%	.31%	.58%	.91%	1.22%
Other admin. support staff	152	1.20%	.12%	.27%	.57%	1.17%	2.26%
Registered Nurses	277	3.23%	.83%	1.56%	2.68%	4.55%	6.42%
LPNs, Medical Assistants, etc.	289	3.80%	1.26%	2.34%	3.52%	4.85%	6.42%
Medical receptionists	302	2.49%	1.04%	1.56%	2.19%	3.02%	3.95%
Med. secretaries/transcribers	295	1.23%	.50%	.77%	1.03%	1.40%	2.04%
Medical records	273	1.22%	.55%	.81%	1.13%	1.47%	2.05%
Nonphysician providers	200	1.59%	.24%	.58%	1.13%	2.13%	3.49%
Laboratory	277	1.99%	1.09%	1.38%	1.81%	2.49%	3.13%
Radiology/imaging	275	1.22%	.58%	.80%	1.10%	1.50%	1.91%
Physical therapy	83	1.01%	.18%	.32%	.66%	1.18%	2.01%
Optical	80	.40%	.11%	.17%	.29%	.50%	.82%
Cert. Reg. Nurse Anesthetists	31	1.79%	.70%	.79%	1.56%	2.48%	3.01%
Other med./ancill. serv. staff	171	1.39%	.14%	.32%	.80%	1.58%	3.52%
TOTAL NONPHY. EMP. BENEFIT EXP.	362	5.06%	3.04%	4.02%	5.03%	5.99%	6.89%
Taxes: FICA, payroll, etc.	347	2.02%	1.27%	1.57%	1.92%	2.37%	2.81%
Insurance: health, life, etc.	343	1.60%	.77%	1.04%	1.46%	1.95%	2.58%
Retirement and profit sharing	310	1.37%	.43%	.70%	1.31%	1.79%	2.35%
Other employee benefits	273	.34%	.06%	.11%	.24%	.43%	.67%
TOTAL INFO. SERVICES EXPENSES	358	2.06%	.90%	1.34%	1.93%	2.47%	3.30%
Service bureau fees	155	.90%	.05%	.12%	.46%	1.13%	1.90%
Equip./software rent./deprec.	244	.58%	.10%	.24%	.47%	.82%	1.13%
Equipment/software maintenance	264	.34%	.09%	.16%	.28%	.41%	.63%
Information services supplies	199	.24%	.04%	.07%	.14%	.30%	.53%
Telephone/telecommunications	319	.91%	.46%	.66%	.87%	1.13%	1.47%
Other info. services expenses	81	.23%	.01%	.04%	.10%	.31%	.58%
TOTAL LABORATORY EXPENSES	329	3.15%	1.35%	2.15%	2.88%	4.10%	5.14%
Fees for outside lab services	302	1.50%	.21%	.61%	1.30%	2.00%	3.05%
Equipment rental/depreciation	213	.36%	.06%	.14%	.27%	.49%	.77%
Equipment maintenance	217	.12%	.01%	.04%	.09%	.15%	.24%
Laboratory supplies	293	1.48%	.53%	.84%	1.35%	1.88%	2.63%
Other laboratory expenses	105	.28%	.01%	.03%	.06%	.15%	.54%
TOT. RADIOLOGY/IMAGING EXPENSES	303	1.74%	.48%	.77%	1.33%	2.16%	3.39%
Fees for outside R/I services	153	1.03%	.02%	.13%	.59%	1.50%	2.60%
Equipment rental/depreciation	191	.53%	.07%	.17%	.37%	.71%	1.28%
Equipment maintenance	221	.20%	.02%	.06%	.12%	.23%	.47%
Radiology/imaging supplies	285	.65%	.29%	.42%	.63%	.82%	1.07%
Other R/I expenses	93	.35%	.00%	.01%	.04%	.19%	.60%
TOTAL PHYSICAL THERAPY EXPENSES	100	.66%	.02%	.06%	.17%	.44%	2.15%
Equipment rental/depreciation	50	.09%	.01%	.02%	.04%	.09%	.27%
Equipment maintenance	56	.03%	.00%	.00%	.00%	.02%	.09%
Physical therapy supplies	83	.23%	.01%	.02%	.06%	.13%	.30%
Oth. physical therapy expenses	47	.78%	.00%	.01%	.09%	.95%	3.05%
TOTAL OPTICAL EXPENSES	95	.52%	.04%	.13%	.40%	.73%	1.22%
Equipment rental/depreciation	44	.14%	.00%	.01%	.04%	.14%	.43%
Equipment maintenance	37	.02%	.00%	.00%	.01%	.02%	.04%
Optical supplies	86	.44%	.02%	.07%	.28%	.62%	1.13%
Other optical expenses	34	.10%	.00%	.01%	.02%	.14%	.33%

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Table 4F2: Nonphysician Expenses per FTE Physician for Multispecialty Groups

NONPHYSICIAN EXPENSES	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL MED./SURGICAL SUPPLY EXP.	359	$12,234	$5,036	$6,940	$10,309	$14,527	$19,868
Drugs and medications	314	$6,474	$1,068	$2,496	$4,692	$7,107	$11,676
Gen. med. supplies/instruments	327	$6,137	$2,620	$3,731	$5,578	$7,704	$9,859
Laundry and linens	300	$474	$67	$170	$383	$675	$989
TOTAL BUILDING/OCCUPANCY EXP.	363	$23,648	$10,969	$15,852	$21,533	$28,820	$38,343
Rental/depreciation/occupancy	350	$18,923	$7,007	$11,699	$16,607	$23,291	$33,294
Utilities	323	$2,642	$593	$1,618	$2,352	$3,159	$4,543
Housekeeping/mainten. supplies	304	$1,374	$244	$461	$840	$1,612	$2,924
Purchased services	220	$1,937	$253	$700	$1,623	$2,529	$3,679
TOTAL FURNITURE/EQUIPMENT EXP.	330	$6,950	$1,351	$2,588	$5,293	$8,647	$12,758
Rental/depreciation	302	$5,584	$1,126	$2,352	$4,262	$7,237	$10,114
Other furn./equipment expenses	241	$2,302	$280	$658	$1,355	$2,399	$3,496
TOT. ADMIN. SUPPLIES/SERV. EXP.	327	$6,400	$2,168	$3,768	$5,715	$8,006	$10,642
TOTAL INSURANCE PREMIUMS	361	$13,214	$5,413	$8,612	$12,509	$16,866	$21,599
Professional liability	350	$12,380	$4,925	$7,862	$11,654	$15,693	$20,316
Other insurance expenses	316	$1,194	$202	$407	$719	$1,165	$2,668
TOTAL OUTSIDE PROFESSIONAL FEES	358	$4,823	$990	$1,674	$3,217	$5,603	$9,063
Medical professionals	158	$2,523	$200	$500	$1,321	$2,937	$6,044
Legal and accounting	350	$2,004	$366	$757	$1,436	$2,550	$4,138
Management consultants	182	$2,350	$143	$336	$884	$1,857	$3,757
Other nonphysician consultants	139	$1,285	$136	$373	$725	$1,481	$2,645
TOTAL PROMOTION/MARKETING EXP.	317	$2,125	$311	$676	$1,532	$2,624	$4,220
TOTAL GROUP INTEREST EXPENSES	292	$4,022	$180	$686	$2,117	$4,975	$10,116
Real estate interest	84	$5,177	$265	$957	$3,128	$7,637	$12,198
Other interest	250	$2,517	$148	$524	$1,394	$3,217	$5,963
TOTAL OTHER NONPHYSICIAN EXP.	294	$7,816	$1,088	$2,367	$4,850	$9,190	$16,929
TOTAL NONPHYSICIAN EXPENSES	366	$200,170	$130,114	$154,672	$189,462	$236,314	$284,383

Table 4H: Physician Expenses and Earnings per FTE Physician for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL PHYSICIAN CONSULTANT EXP.	227	$9,254	$541	$1,964	$5,313	$12,280	$20,922
Fees to consult. pathologists	57	$1,262	$100	$257	$600	$1,430	$2,048
Fees to consult. radiologists	132	$5,742	$576	$2,457	$5,090	$7,522	$11,288
Fees to other consulting phys.	146	$7,171	$282	$835	$2,812	$10,488	$18,640
NET REVENUE BEFORE DISTRIBUTION	365	$167,336	$90,327	$116,750	$152,903	$189,426	$256,611
TOTAL PHYSICIAN BENEFIT EXP.	359	$24,048	$5,510	$13,505	$21,809	$30,653	$38,543
Taxes: FICA, payroll, etc.	313	$5,668	$2,664	$3,524	$3,944	$4,406	$5,392
Insurance: health, life, etc.	326	$4,435	$1,368	$2,600	$4,032	$5,297	$6,887
Retirement/profit sharing/etc.	284	$11,789	$2,177	$5,332	$11,010	$17,713	$22,099
Dues/memberships/license fees	323	$1,430	$424	$814	$1,240	$1,828	$2,524
Meetings and travel	301	$2,040	$257	$840	$1,661	$2,814	$3,805
Other physician benefits	229	$3,057	$127	$379	$1,048	$2,614	$5,492
TOT. COMP. OF GROUP PHYSICIANS	361	$140,406	$79,714	$98,754	$127,146	$159,720	$215,243
GROUP EXCESS OR DEFICIT	358	$4,823	-$12,424	-$1,821	$325	$6,874	$18,421

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 4G2: Nonphysician Expenses as a Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL MED./SURGICAL SUPPLY EXP.	359	3.23%	1.44%	2.30%	3.00%	3.76%	4.79%
Drugs and medications	314	1.65%	.32%	.77%	1.36%	1.89%	2.90%
Gen. med. supplies/instruments	327	1.68%	.69%	1.08%	1.57%	2.07%	2.70%
Laundry and linens	300	.13%	.02%	.05%	.11%	.18%	.26%
TOTAL BUILDING/OCCUPANCY EXP.	363	6.43%	3.12%	4.58%	6.11%	8.06%	9.80%
Rental/depreciation/occupancy	350	5.14%	1.93%	3.45%	4.96%	6.56%	8.22%
Utilities	323	.73%	.19%	.49%	.66%	.86%	1.19%
Housekeeping/mainten. supplies	304	.37%	.07%	.13%	.24%	.44%	.79%
Purchased services	220	.55%	.08%	.20%	.46%	.72%	1.09%
TOTAL FURNITURE/EQUIPMENT EXP.	330	1.83%	.41%	.76%	1.52%	2.26%	3.23%
Rental/depreciation	302	1.47%	.36%	.68%	1.16%	1.90%	2.78%
Other furn./equipment expenses	241	.60%	.11%	.19%	.38%	.66%	.91%
TOT. ADMIN. SUPPLIES/SERV. EXP.	327	1.75%	.61%	1.09%	1.61%	2.16%	2.67%
TOTAL INSURANCE PREMIUMS	361	3.69%	1.50%	2.47%	3.60%	4.65%	6.11%
Professional liability	350	3.46%	1.37%	2.22%	3.34%	4.31%	5.76%
Other insurance expenses	316	.33%	.06%	.11%	.20%	.34%	.63%
TOTAL OUTSIDE PROFESSIONAL FEES	358	1.29%	.30%	.48%	.89%	1.56%	2.65%
Medical professionals	158	.68%	.05%	.14%	.33%	.78%	1.59%
Legal and accounting	350	.54%	.10%	.22%	.40%	.69%	1.17%
Management consultants	182	.62%	.04%	.10%	.23%	.50%	1.09%
Other nonphysician consultants	139	.35%	.03%	.11%	.22%	.39%	.82%
TOTAL PROMOTION/MARKETING EXP.	317	.55%	.10%	.21%	.41%	.65%	1.03%
TOTAL GROUP INTEREST EXPENSES	292	1.08%	.06%	.19%	.57%	1.36%	2.51%
Real estate interest	84	1.47%	.09%	.28%	1.04%	2.02%	3.34%
Other interest	250	.65%	.04%	.15%	.40%	.92%	1.55%
TOTAL OTHER NONPHYSICIAN EXP.	294	2.09%	.33%	.64%	1.34%	2.49%	4.61%
TOTAL NONPHYSICIAN EXPENSES	366	54.30%	40.84%	48.88%	54.31%	61.23%	66.98%

Table 4I: Physician Expenses and Earnings as a Percent of Total Net Revenue for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	GROUP TYPE						
	MULTISPECIALTY						
	COUNT	MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
TOTAL PHYSICIAN CONSULTANT EXP.	227	2.52%	.15%	.55%	1.49%	3.09%	5.83%
Fees to consult. pathologists	57	.34%	.03%	.07%	.22%	.45%	.54%
Fees to consult. radiologists	132	1.60%	.16%	.79%	1.41%	2.16%	3.04%
Fees to other consulting phys.	146	2.09%	.08%	.25%	.67%	2.76%	5.37%
NET REVENUE BEFORE DISTRIBUTION	365	44.30%	30.76%	36.94%	44.20%	50.41%	58.00%
TOTAL PHYSICIAN BENEFIT EXP.	359	6.72%	1.75%	3.91%	6.31%	8.43%	10.53%
Taxes: FICA, payroll, etc.	313	1.58%	.67%	.90%	1.11%	1.37%	1.77%
Insurance: health, life, etc.	326	1.26%	.37%	.74%	1.12%	1.48%	2.12%
Retirement/profit sharing/etc.	284	3.32%	.73%	1.53%	3.21%	4.60%	5.79%
Dues/memberships/license fees	323	.40%	.13%	.24%	.35%	.51%	.74%
Meetings and travel	301	.57%	.07%	.23%	.47%	.79%	1.11%
Other physician benefits	229	.81%	.04%	.10%	.30%	.73%	1.59%
TOT. COMP. OF GROUP PHYSICIANS	361	37.46%	26.28%	31.30%	36.65%	42.12%	50.18%
GROUP EXCESS OR DEFICIT	358	.63%	-3.67%	-.70%	.09%	1.99%	4.91%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Graph 5: Total Net Revenue and Total Nonphysician Expenses per FTE Physician by Geographic Section for Multispecialty Groups

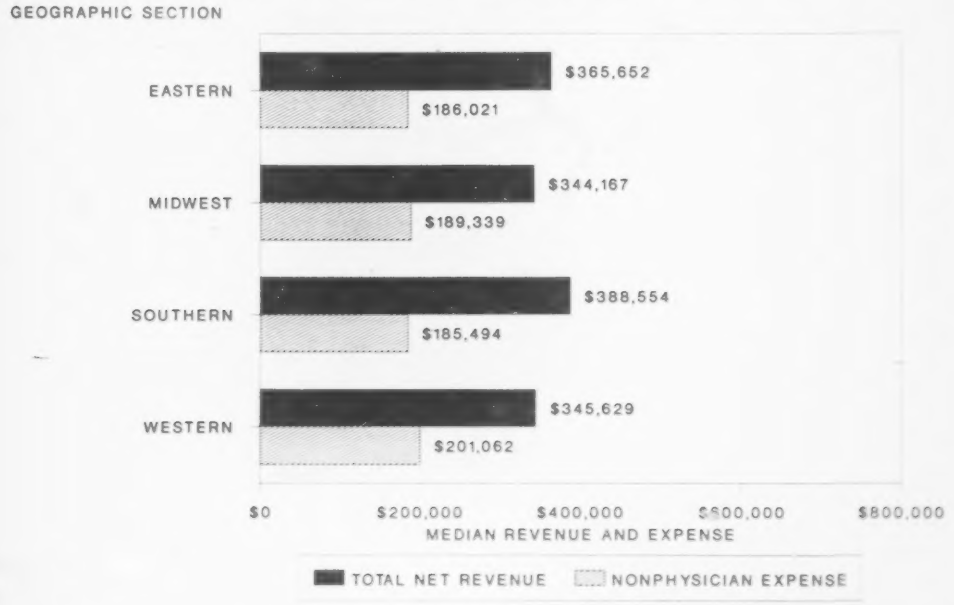

Table 5A: Number of FTE Employees per FTE Physician by Geographic Section for Multispecialty Groups

EMPLOYEE CATEGORY	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	53	4.19	135	4.27	83	4.30	99	4.10
Administrative staff	50	.21	125	.16	79	.18	91	.15
Business office	51	.64	126	.63	80	.72	90	.61
Information services	21	.15	83	.16	47	.17	65	.15
Housekeeping/mainten./security	33	.15	96	.14	56	.16	63	.13
Other admin. support staff	25	.27	50	.13	46	.12	58	.11
Registered Nurses	42	.38	113	.48	68	.36	82	.46
LPNs, Medical Assistants, etc.	44	.60	118	.72	76	.97	86	.70
Medical receptionists	47	.44	123	.59	74	.60	90	.62
Med. secretaries/transcribers	44	.32	125	.25	72	.25	81	.21
Medical records	40	.30	116	.33	68	.32	80	.32
Nonphysician providers	27	.20	78	.15	32	.08	57	.10
Laboratory	36	.30	112	.35	68	.31	71	.32
Radiology/imaging	34	.15	106	.20	64	.21	76	.20
Physical therapy	10	.15	33	.11	16	.06	26	.15
Optical	0	*	41	.05	14	.06	20	.05
Cert. Reg. Nurse Anesthetists	0	*	12	.13	10	.09	0	*
Other med./ancill. serv. staff	20	.30	61	.17	39	.16	57	.14

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Table 5B: Revenue per FTE Physician by Geographic Section for Multispecialty Groups

REVENUE CATEGORY	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	53	$286,500	131	$307,577	78	$356,590	96	$281,632
Gross fee-for-service charges	53	$345,660	123	$357,959	77	$455,238	92	$340,789
Adjustments	50	$51,167	114	$36,563	68	$62,447	87	$46,195
Adjusted fee-for-serv. charges	49	$290,092	113	$329,174	71	$377,896	83	$295,438
Bad debts	44	$10,732	104	$9,207	63	$16,357	77	$10,385
NET PREPAID REVENUE	23	$17,961	72	$34,818	21	$28,399	54	$63,763
Prepaid patient charges	20	$21,513	57	$52,667	16	$57,214	46	$111,881
Capitation revenue	23	$29,882	67	$39,625	20	$34,829	52	$71,989
Other prepaid contract revenue	10	$19,309	20	$6,226	12	$15,001	30	$14,190
Prof./med. purchased services	12	$84,267	38	$25,898	12	$12,586	39	$26,854
NET OTHER REVENUE	36	$12,089	108	$5,681	58	$3,238	81	$4,595
Gross rev. from other activity	38	$15,087	104	$5,950	57	$4,132	77	$5,237
Cost of sales and/or expenses	0	*	30	$6,972	14	$8,348	14	$4,022
TOTAL GROSS PATIENT CHARGES	42	$407,133	110	$398,155	59	$470,659	81	$409,622
TOTAL NET REVENUE	54	$365,652	136	$344,167	83	$388,554	99	$345,629

Table 5C: Accounts Receivable Aging by Geographic Section for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	52	96,659.19	126	92,981.62	73	119,566.71	91	90,755.88
0 TO 30 DAYS % OF TOTAL A/R	50	26.36	122	31.33	72	29.08	87	29.91
31 TO 60 DAYS % OF TOTAL A/R	50	18.51	121	18.84	72	16.07	87	19.04
61 TO 90 DAYS % OF TOTAL A/R	50	9.96	121	11.05	72	9.14	87	10.37
91 TO 120 DAYS % OF TOTAL A/R	48	6.58	120	7.16	71	6.12	86	6.63
OVER 120 DAYS % OF TOTAL A/R	46	37.51	118	30.80	69	37.48	85	30.89

Table 5D: Ratios and Percentages by Geographic Section for Multispecialty Groups

RATIOS AND PERCENTAGES	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	48	3.91	108	3.38	64	3.79	79	3.54
GROSS COLLECTION PERCENTAGE	52	78.94	123	85.09	76	80.69	92	83.54
ADJUSTED COLLECTION PERCENTAGE	49	95.00	113	96.15	70	94.50	83	95.82

Table 5E: Breakout of Total Patient Charges by Payor by Geographic Section for Multispecialty Groups

PAYOR CATEGORY	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	53	26.00%	130	20.00%	75	30.00%	94	19.40%
MEDICAID	51	5.00%	126	8.00%	70	4.00%	87	5.00%
MANAGED CARE	35	12.00%	105	14.00%	49	10.00%	81	25.30%
COMMERCIAL, PRIVATE, ETC.	53	55.00%	131	55.00%	76	56.00%	96	49.00%

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Table 5F1: Nonphysician Expenses per FTE Physician by Geographic Section for Multispecialty Groups

NONPHYSICIAN EXPENSES	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	53	$71,665	133	$73,330	82	$74,071	97	$78,851
Administrative staff	49	$7,841	118	$6,261	77	$6,760	88	$6,815
Business office	49	$10,917	119	$9,997	76	$10,184	86	$10,722
Information services	22	$3,431	82	$2,458	49	$2,640	58	$3,242
Housekeeping/mainten./security	33	$2,333	90	$2,150	56	$2,036	61	$2,000
Other admin. support staff	19	$2,782	52	$1,921	38	$1,756	43	$2,543
Registered Nurses	38	$11,011	100	$10,991	62	$8,229	77	$11,839
LPNs, Medical Assistants, etc.	37	$10,644	110	$12,999	69	$13,708	73	$13,320
Medical receptionists	41	$6,890	112	$7,203	67	$7,581	82	$10,274
Med. secretaries/transcribers	43	$4,839	113	$3,783	66	$3,659	73	$3,667
Medical records	33	$4,079	109	$4,238	60	$3,502	71	$4,683
Nonphysician providers	29	$5,901	77	$4,676	34	$2,833	60	$3,165
Laboratory	34	$5,469	106	$6,355	66	$6,113	71	$7,343
Radiology/imaging	34	$3,311	103	$3,744	62	$4,195	76	$4,766
Physical therapy	0	*	32	$2,380	16	$1,359	27	$3,657
Optical	0	*	40	$959	15	$1,106	17	$1,005
Cert. Reg. Nurse Anesthetists	0	*	11	$7,102	12	$5,933	0	*
Other med./ancill. serv. staff	21	$3,771	57	$1,981	39	$3,317	54	$3,221
TOTAL NONPHY. EMP. BENEFIT EXP.	50	$18,310	133	$17,616	82	$16,996	97	$16,748
Taxes: FICA, payroll, etc.	49	$6,086	127	$6,658	80	$6,501	91	$7,342
Insurance: health, life, etc.	47	$6,348	126	$5,037	78	$5,166	92	$4,734
Retirement and profit sharing	39	$3,901	116	$5,435	73	$4,627	82	$4,026
Other employee benefits	35	$906	106	$866	59	$918	73	$835
TOTAL INFO. SERVICES EXPENSES	52	$6,564	131	$6,383	81	$6,024	94	$6,497
Service bureau fees	26	$1,017	67	$1,800	33	$1,500	29	$1,785
Equip./software rent./deprec.	36	$2,248	90	$1,586	52	$1,821	66	$1,480
Equipment/software maintenance	33	$1,200	96	$991	59	$1,200	76	$949
Information services supplies	24	$630	75	$622	41	$421	59	$408
Telephone/telecommunications	41	$3,434	120	$2,910	73	$3,200	85	$3,250
Other info. services expenses	11	$750	28	$586	20	$319	22	$270
TOTAL LABORATORY EXPENSES	42	$9,948	123	$11,897	75	$9,930	89	$9,521
Fees for outside lab services	37	$4,616	116	$5,338	70	$3,610	79	$3,734
Equipment rental/depreciation	23	$744	83	$931	50	$1,170	57	$1,069
Equipment maintenance	22	$374	81	$288	54	$343	60	$350
Laboratory supplies	34	$4,420	114	$5,307	68	$5,144	77	$4,107
Other laboratory expenses	13	$294	33	$178	24	$241	35	$254
TOT. RADIOLOGY/IMAGING EXPENSES	34	$2,606	114	$4,004	73	$6,642	82	$5,390
Fees for outside R/I services	15	$2,130	56	$1,443	38	$2,786	44	$2,795
Equipment rental/depreciation	21	$1,226	69	$1,157	50	$1,773	51	$1,322
Equipment maintenance	27	$441	77	$373	54	$414	63	$604
Radiology/imaging supplies	33	$1,693	109	$2,099	66	$2,522	77	$2,248
Other R/I expenses	10	$143	29	$80	24	$157	30	$288
TOTAL PHYSICAL THERAPY EXPENSES	10	$540	35	$764	20	$377	35	$919
Equipment rental/depreciation	0	*	19	$193	0	*	17	$110
Equipment maintenance	0	*	19	$46	0	*	23	$15
Physical therapy supplies	0	*	28	$360	15	$174	31	$154
Oth. physical therapy expenses	0	*	18	$221	11	$85	15	$1,778
TOTAL OPTICAL EXPENSES	11	$1,192	44	$1,448	18	$1,587	22	$1,352
Equipment rental/depreciation	0	*	20	$199	0	*	11	$109
Equipment maintenance	0	*	17	$14	0	*	11	$27
Optical supplies	10	$500	39	$1,037	18	$917	19	$1,397
Other optical expenses	0	*	13	$54	11	$164	0	*

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Table 5G1: Nonphysician Expenses as a Percent of Total Net Revenue by Geographic Section for Multispecialty Groups

NONPHYSICIAN EXPENSES	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	53	21.10%	133	21.36%	82	18.84%	97	23.96%
Administrative staff	49	2.34%	118	1.78%	77	1.83%	88	1.99%
Business office	49	3.30%	119	2.83%	76	2.55%	86	3.34%
Information services	22	.96%	82	.73%	49	.59%	58	.86%
Housekeeping/mainten./security	33	.70%	90	.67%	56	.47%	61	.63%
Other admin. support staff	19	.93%	52	.54%	38	.49%	43	.58%
Registered Nurses	38	2.60%	100	2.92%	62	2.02%	77	3.17%
LPNs, Medical Assistants, etc.	37	3.37%	110	3.44%	69	3.71%	73	3.59%
Medical receptionists	41	1.90%	112	2.10%	67	1.86%	82	2.88%
Med. secretaries/transcribers	43	1.28%	113	1.07%	66	.84%	73	1.01%
Medical records	33	1.02%	109	1.10%	60	.85%	71	1.33%
Nonphysician providers	29	1.50%	77	1.37%	34	.71%	60	.99%
Laboratory	34	1.54%	106	1.89%	66	1.63%	71	2.07%
Radiology/imaging	34	.91%	103	1.04%	62	1.04%	76	1.34%
Physical therapy	0	*	32	.61%	16	.35%	27	.89%
Optical	0	*	40	.24%	15	.27%	17	.33%
Cert. Reg. Nurse Anesthetists	0	*	11	1.99%	12	1.76%	0	*
Other med./ancill. serv. staff	21	.92%	57	.58%	39	.88%	54	.87%
TOTAL NONPHY. EMP. BENEFIT EXP.	50	5.03%	133	5.10%	82	4.43%	97	5.44%
Taxes: FICA, payroll, etc.	49	1.85%	127	1.88%	80	1.64%	91	2.26%
Insurance: health, life, etc.	47	1.59%	126	1.47%	78	1.37%	92	1.42%
Retirement and profit sharing	39	1.09%	116	1.55%	73	1.24%	82	1.13%
Other employee benefits	35	.26%	106	.24%	59	.25%	73	.26%
TOTAL INFO. SERVICES EXPENSES	52	1.95%	131	1.97%	81	1.68%	94	1.98%
Service bureau fees	26	.32%	67	.53%	33	.31%	29	.44%
Equip./software rent./deprec.	36	.54%	90	.43%	52	.47%	66	.46%
Equipment/software maintenance	33	.34%	96	.28%	59	.27%	76	.26%
Information services supplies	24	.16%	75	.15%	41	.12%	59	.13%
Telephone/telecommunications	41	.95%	120	.84%	73	.82%	85	.95%
Other info. services expenses	11	.22%	28	.12%	20	.08%	22	.06%
TOTAL LABORATORY EXPENSES	42	2.94%	123	3.37%	75	2.50%	89	2.55%
Fees for outside lab services	37	1.40%	116	1.48%	70	.99%	79	1.01%
Equipment rental/depreciation	23	.21%	83	.24%	50	.32%	57	.28%
Equipment maintenance	22	.10%	81	.08%	54	.09%	60	.10%
Laboratory supplies	34	1.27%	114	1.42%	68	1.41%	77	1.10%
Other laboratory expenses	13	.08%	33	.05%	24	.04%	35	.06%
TOT. RADIOLOGY/IMAGING EXPENSES	34	.99%	114	1.18%	73	1.61%	82	1.43%
Fees for outside R/I services	15	.53%	56	.41%	38	.79%	44	.77%
Equipment rental/depreciation	21	.32%	69	.29%	50	.44%	51	.41%
Equipment maintenance	27	.13%	77	.11%	54	.11%	63	.17%
Radiology/imaging supplies	33	.53%	109	.63%	66	.67%	77	.59%
Other R/I expenses	10	.03%	29	.02%	24	.05%	30	.06%
TOTAL PHYSICAL THERAPY EXPENSES	10	.15%	35	.18%	20	.10%	35	.26%
Equipment rental/depreciation	0	*	19	.04%	0	*	17	.04%
Equipment maintenance	0	*	19	.01%	0	*	23	.00%
Physical therapy supplies	0	*	28	.10%	15	.05%	31	.04%
Oth. physical therapy expenses	0	*	18	.05%	11	.02%	15	.37%
TOTAL OPTICAL EXPENSES	11	.40%	44	.40%	18	.41%	22	.37%
Equipment rental/depreciation	0	*	20	.05%	0	*	11	.03%
Equipment maintenance	0	*	17	.00%	0	*	11	.01%
Optical supplies	10	.15%	39	.24%	18	.23%	19	.39%
Other optical expenses	0	*	13	.01%	11	.03%	0	*

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Table 5F2: Nonphysician Expenses per FTE Physician by Geographic Section for Multispecialty Groups

NONPHYSICIAN EXPENSES	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	52	$7,405	132	$10,505	79	$10,706	96	$11,884
Drugs and medications	38	$2,884	120	$4,887	69	$4,900	87	$4,597
Gen. med. supplies/instruments	45	$4,882	124	$5,572	72	$5,352	86	$5,976
Laundry and linens	38	$336	112	$357	68	$492	82	$415
TOTAL BUILDING/OCCUPANCY EXP.	52	$19,698	133	$20,075	81	$21,837	97	$22,809
Rental/depreciation/occupancy	50	$15,000	130	$15,577	77	$17,629	93	$18,500
Utilities	42	$2,362	126	$2,202	73	$2,545	82	$2,328
Housekeeping/mainten. supplies	40	$703	116	$918	67	$754	81	$747
Purchased services	26	$1,237	86	$1,438	50	$1,591	58	$2,028
TOTAL FURNITURE/EQUIPMENT EXP.	46	$5,212	120	$5,091	71	$6,204	93	$5,079
Rental/depreciation	40	$4,141	114	$3,894	63	$5,606	85	$4,407
Other furn./equipment expenses	33	$1,220	92	$1,071	50	$1,695	66	$1,297
TOT. ADMIN. SUPPLIES/SERV. EXP.	43	$5,452	119	$5,436	73	$5,737	92	$6,154
TOTAL INSURANCE PREMIUMS	53	$13,065	131	$14,213	80	$12,495	97	$10,852
Professional liability	52	$11,286	129	$12,943	75	$11,975	94	$10,156
Other insurance expenses	47	$871	110	$736	74	$695	85	$651
TOTAL OUTSIDE PROFESSIONAL FEES	53	$4,187	128	$3,472	81	$2,455	96	$2,845
Medical professionals	20	$1,668	55	$1,154	41	$894	42	$1,791
Legal and accounting	50	$1,857	130	$1,573	79	$964	91	$1,422
Management consultants	27	$891	74	$909	36	$1,032	45	$787
Other nonphysician consultants	18	$1,002	49	$1,073	33	$504	39	$646
TOTAL PROMOTION/MARKETING EXP.	38	$843	120	$1,654	69	$1,753	90	$1,375
TOTAL GROUP INTEREST EXPENSES	38	$3,345	110	$2,154	60	$1,514	84	$2,162
Real estate interest	10	$3,925	44	$2,685	11	$6,887	19	$4,258
Other interest	32	$1,988	88	$1,180	55	$1,172	75	$1,914
TOTAL OTHER NONPHYSICIAN EXP.	37	$5,234	110	$4,689	61	$4,920	86	$4,919
TOTAL NONPHYSICIAN EXPENSES	52	$186,021	135	$189,339	81	$185,494	98	$201,062

Table 5H: Physician Expenses and Earnings per FTE Physician by Geographic Section for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	24	$5,675	91	$5,384	48	$3,990	64	$6,656
Fees to consult. pathologists	0	*	27	$873	11	$580	13	$600
Fees to consult. radiologists	14	$3,317	57	$4,982	28	$4,769	33	$5,382
Fees to other consulting phys.	14	$5,656	65	$2,610	27	$2,812	40	$2,000
NET REVENUE BEFORE DISTRIBUTION	52	$142,994	134	$148,238	81	$184,176	98	$142,380
TOTAL PHYSICIAN BENEFIT EXP.	53	$19,546	134	$23,460	78	$24,833	94	$19,872
Taxes: FICA, payroll, etc.	48	$3,930	114	$4,044	70	$3,723	81	$4,004
Insurance: health, life, etc.	44	$3,782	123	$4,061	74	$4,225	85	$3,736
Retirement/profit sharing/etc.	40	$10,202	111	$11,940	63	$14,575	70	$7,108
Dues/memberships/license fees	47	$1,041	122	$1,299	70	$1,233	84	$1,174
Meetings and travel	47	$1,852	111	$1,791	65	$2,100	78	$1,282
Other physician benefits	30	$1,365	87	$910	48	$1,231	64	$1,190
TOT. COMP. OF GROUP PHYSICIANS	51	$124,267	135	$118,651	78	$152,430	97	$123,145
GROUP EXCESS OR DEFICIT	50	$913	134	$1,661	78	$0	96	$0

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE. THE EASTERN SECTION CONSISTS OF CT, DE, DC, ME, MD, MA, NH, NJ, NY, NC, PA, RI, VT, VA, AND WV. THE MIDWEST SECTION CONSISTS OF IL, IN, IA, MI, MN, NE, ND, OH, SD, AND WI. THE SOUTHERN SECTION CONSISTS OF AL, AR, FL, GA, KS, KY, LA, MS, MO, OK, SC, TN, AND TX. THE WESTERN SECTION CONSISTS OF AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, AND WY.

Table 5G2: Nonphysician Expenses as a Percent of Total Net Revenue by Geographic Section for Multispecialty Groups

NONPHYSICIAN EXPENSES	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	52	2.36%	132	3.08%	79	2.81%	96	3.19%
Drugs and medications	38	.90%	120	1.46%	69	1.38%	87	1.30%
Gen. med. supplies/instruments	45	1.49%	124	1.58%	72	1.37%	86	1.72%
Laundry and linens	38	.08%	112	.11%	68	.11%	82	.12%
TOTAL BUILDING/OCCUPANCY EXP.	52	5.86%	133	5.99%	81	5.51%	97	7.49%
Rental/depreciation/occupancy	50	4.65%	130	4.75%	77	4.58%	93	5.69%
Utilities	42	.66%	126	.64%	73	.67%	82	.72%
Housekeeping/mainten. supplies	40	.20%	116	.26%	67	.18%	81	.22%
Purchased services	26	.40%	86	.44%	50	.43%	58	.59%
TOTAL FURNITURE/EQUIPMENT EXP.	46	1.55%	120	1.36%	71	1.65%	93	1.50%
Rental/depreciation	40	1.20%	114	1.08%	63	1.35%	85	1.22%
Other furn./equipment expenses	33	.37%	92	.32%	50	.43%	66	.38%
TOT. ADMIN. SUPPLIES/SERV. EXP.	43	1.64%	119	1.58%	73	1.51%	92	1.74%
TOTAL INSURANCE PREMIUMS	53	3.68%	131	3.90%	80	3.14%	97	3.12%
Professional liability	52	3.37%	129	3.70%	75	2.89%	94	3.06%
Other insurance expenses	47	.24%	110	.20%	74	.17%	85	.20%
TOTAL OUTSIDE PROFESSIONAL FEES	53	1.16%	128	.93%	81	.58%	96	.88%
Medical professionals	20	.46%	55	.27%	41	.20%	42	.50%
Legal and accounting	50	.48%	130	.46%	79	.29%	91	.43%
Management consultants	27	.24%	74	.23%	36	.21%	45	.20%
Other nonphysician consultants	18	.26%	49	.29%	33	.14%	39	.17%
TOTAL PROMOTION/MARKETING EXP.	38	.28%	120	.45%	69	.45%	90	.36%
TOTAL GROUP INTEREST EXPENSES	38	.98%	110	.63%	60	.37%	84	.71%
Real estate interest	10	1.23%	44	.89%	11	1.25%	19	1.28%
Other interest	32	.57%	88	.35%	55	.33%	75	.53%
TOTAL OTHER NONPHYSICIAN EXP.	37	1.45%	110	1.15%	61	1.24%	86	1.43%
TOTAL NONPHYSICIAN EXPENSES	52	52.45%	135	54.30%	81	50.34%	98	59.11%

Table 5I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Geographic Section for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	24	1.79%	91	1.48%	48	1.19%	64	1.84%
Fees to consult. pathologists	0	*	27	.23%	11	.09%	13	.14%
Fees to consult. radiologists	14	1.03%	57	1.41%	28	1.19%	33	1.78%
Fees to other consulting phys.	14	1.64%	65	.62%	27	.72%	40	.61%
NET REVENUE BEFORE DISTRIBUTION	52	46.64%	134	43.90%	81	48.74%	98	38.77%
TOTAL PHYSICIAN BENEFIT EXP.	53	5.77%	134	6.69%	78	6.66%	94	5.39%
Taxes: FICA, payroll, etc.	48	1.19%	114	1.14%	70	.94%	81	1.16%
Insurance: health, life, etc.	44	1.18%	123	1.12%	74	1.06%	85	1.06%
Retirement/profit sharing/etc.	40	3.74%	111	3.13%	63	3.76%	70	1.98%
Dues/memberships/license fees	47	.34%	122	.39%	70	.32%	84	.33%
Meetings and travel	47	.62%	111	.50%	65	.51%	78	.41%
Other physician benefits	30	.37%	87	.28%	48	.30%	64	.34%
TOT. COMP. OF GROUP PHYSICIANS	51	37.22%	135	36.07%	78	41.44%	97	34.33%
GROUP EXCESS OR DEFICIT	50	.30%	134	.47%	78	.00%	96	.00%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE. THE EASTERN SECTION CONSISTS OF CT, DE, DC, ME, MD, MA, NH, NJ, NY, NC, PA, RI, VT, VA, AND WV. THE MIDWEST SECTION CONSISTS OF IL, IN, IA, MI, MN, NE, ND, OH, SD, AND WI. THE SOUTHERN SECTION CONSISTS OF AL, AR, FL, GA, KS, KY, LA, MS, MO, OK, SC, TN, AND TX. THE WESTERN SECTION CONSISTS OF AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, AND WY.

Graph 6: Total Net Revenue and Total Nonphysician Expenses per FTE Physician by Number of FTE Physicians for Multispecialty Groups

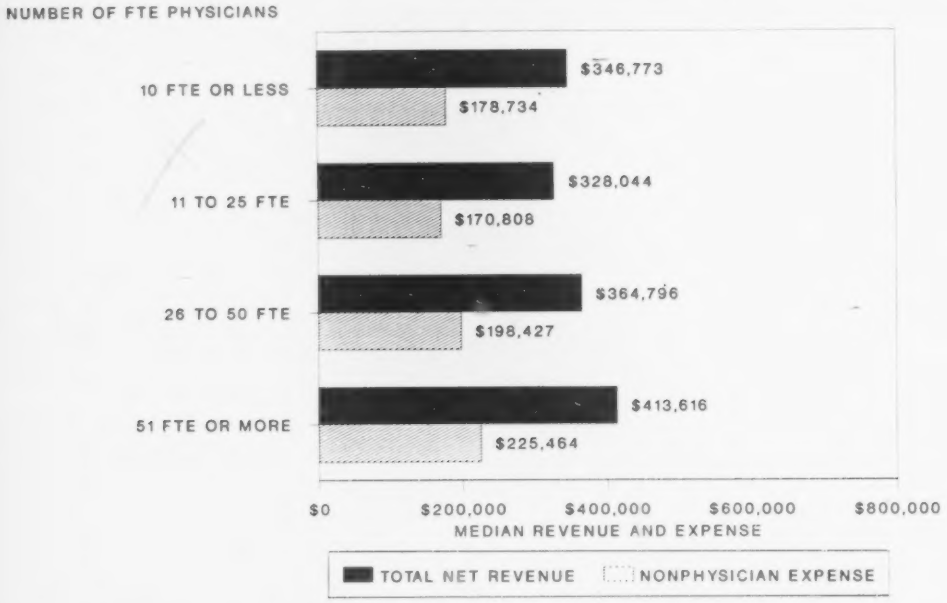

Table 6A: Number of FTE Employees per FTE Physician by Number of FTE Physicians for Multispecialty Groups

EMPLOYEE CATEGORY	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	101	4.12	124	3.85	78	4.64	67	4.76
Administrative staff	94	.20	114	.16	76	.16	61	.14
Business office	95	.78	116	.61	76	.65	60	.54
Information services	35	.25	63	.16	61	.15	57	.14
Housekeeping/mainten./security	44	.23	82	.12	64	.13	58	.15
Other admin. support staff	29	.25	50	.13	52	.10	48	.12
Registered Nurses	79	.50	101	.40	70	.39	55	.40
LPNs, Medical Assistants, etc.	88	.76	105	.71	75	.76	56	.79
Medical receptionists	94	.60	110	.48	73	.62	57	.65
Med. secretaries/transcribers	81	.29	110	.23	74	.24	57	.24
Medical records	72	.25	105	.32	70	.39	57	.32
Nonphysician providers	37	.30	49	.08	57	.09	51	.13
Laboratory	63	.40	101	.32	66	.29	57	.33
Radiology/imaging	49	.20	103	.16	70	.20	58	.24
Physical therapy	0	*	15	.13	29	.12	33	.08
Optical	0	*	14	.05	25	.07	40	.04
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	16	.08
Other med./ancill. serv. staff	27	.33	46	.14	51	.14	53	.17

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 6B: Revenue per FTE Physician by Number of FTE Physicians for Multispecialty Groups

REVENUE CATEGORY	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	95	$320,396	120	$292,552	77	$321,826	66	$327,624
Gross fee-for-service charges	95	$377,789	113	$334,343	72	$378,062	65	$403,894
Adjustments	88	$54,559	107	$39,877	65	$44,329	59	$45,102
Adjusted fee-for-serv. charges	88	$334,132	104	$308,112	64	$333,983	60	$347,550
Bad debts	78	$9,717	95	$10,733	62	$10,763	53	$12,086
NET PREPAID REVENUE	29	$17,335	48	$37,058	41	$45,871	52	$75,451
Prepaid patient charges	25	$21,760	41	$47,246	31	$106,227	42	$105,892
Capitation revenue	27	$14,399	44	$42,984	39	$62,726	52	$102,495
Other prepaid contract revenue	10	$22,020	19	$12,185	16	$10,570	27	$11,147
Prof./med. purchased services	12	$27,945	29	$17,661	24	$47,518	36	$25,286
NET OTHER REVENUE	66	$5,250	82	$4,090	69	$5,489	66	$8,445
Gross rev. from other activity	65	$5,237	80	$4,434	68	$5,950	63	$10,405
Cost of sales and/or expenses	10	$2,384	13	$4,138	20	$7,119	23	$6,819
TOTAL GROSS PATIENT CHARGES	83	$373,276	87	$378,240	63	$428,962	59	$478,701
TOTAL NET REVENUE	102	$346,773	124	$328,044	78	$364,796	68	$413,616

Table 6C: Accounts Receivable Aging by Number of FTE Physicians for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	94	87,228.33	112	90,388.26	73	103,886.42	63	106,652.84
0 TO 30 DAYS % OF TOTAL A/R	91	34.55	108	32.68	73	25.24	59	25.14
31 TO 60 DAYS % OF TOTAL A/R	91	17.31	108	18.25	72	18.85	59	19.72
61 TO 90 DAYS % OF TOTAL A/R	91	9.73	107	10.00	73	10.49	59	11.74
91 TO 120 DAYS % OF TOTAL A/R	89	6.30	105	6.36	72	6.94	59	7.56
OVER 120 DAYS % OF TOTAL A/R	86	31.28	101	30.82	73	37.09	58	33.38

Table 6D: Ratios and Percentages by Number of FTE Physicians for Multispecialty Groups

RATIOS AND PERCENTAGES	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	84	3.47	95	3.44	62	3.84	58	3.81
GROSS COLLECTION PERCENTAGE	94	83.03	112	84.59	72	83.74	65	80.97
ADJUSTED COLLECTION PERCENTAGE	88	96.39	103	95.96	64	95.22	60	94.21

Table 6E: Breakout of Total Patient Charges by Payor by Number of FTE Physicians for Multispecialty Groups

PAYOR CATEGORY	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	97	22.00%	120	20.00%	74	24.50%	61	24.00%
MEDICAID	91	7.00%	116	6.00%	71	7.00%	56	4.15%
MANAGED CARE	64	15.00%	90	14.00%	59	16.22%	57	24.00%
COMMERCIAL, PRIVATE, ETC.	97	52.70%	121	57.30%	75	53.20%	63	47.00%

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Table 6F1: Nonphysician Expenses per FTE Physician by Number of FTE Physicians for Multispecialty Groups

NONPHYSICIAN EXPENSES	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	100	$66,937	120	$66,560	78	$77,149	67	$93,108
Administrative staff	86	$8,016	109	$6,499	74	$6,313	63	$6,759
Business office	86	$13,247	107	$9,764	75	$9,158	62	$9,889
Information services	27	$3,376	60	$2,544	63	$2,956	61	$3,108
Housekeeping/mainten./security	46	$2,036	72	$1,863	64	$2,059	58	$2,477
Other admin. support staff	23	$3,548	36	$2,400	47	$1,879	46	$1,831
Registered Nurses	66	$11,049	86	$10,703	68	$10,231	57	$10,411
LPNs, Medical Assistants, etc.	74	$12,925	93	$13,020	66	$13,095	56	$14,138
Medical receptionists	74	$8,398	97	$6,890	70	$8,281	61	$9,050
Med. secretaries/transcribers	67	$3,904	94	$3,589	73	$3,593	61	$4,273
Medical records	56	$3,447	88	$4,074	69	$4,683	60	$4,151
Nonphysician providers	34	$9,665	58	$2,679	57	$3,400	51	$4,408
Laboratory	58	$7,021	95	$6,156	64	$6,599	60	$6,407
Radiology/imaging	49	$3,986	98	$3,423	67	$3,999	61	$4,759
Physical therapy	0	*	14	$2,599	27	$2,546	34	$2,042
Optical	0	*	11	$1,681	23	$1,106	41	$898
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	16	$4,270
Other med./ancill. serv. staff	21	$4,359	44	$3,550	49	$1,966	57	$3,603
TOTAL NONPHY. EMP. BENEFIT EXP.	99	$16,300	120	$15,635	76	$17,064	67	$21,814
Taxes: FICA, payroll, etc.	95	$6,600	116	$5,926	72	$7,198	64	$8,120
Insurance: health, life, etc.	93	$5,270	113	$4,553	73	$5,674	64	$6,233
Retirement and profit sharing	70	$4,028	104	$4,461	73	$4,844	63	$6,465
Other employee benefits	59	$1,140	98	$634	61	$694	55	$1,143
TOTAL INFO. SERVICES EXPENSES	97	$5,953	119	$5,895	76	$6,869	66	$7,747
Service bureau fees	26	$1,319	45	$2,829	46	$1,558	38	$1,817
Equip./software rent./deprec.	58	$2,142	73	$1,449	56	$1,247	57	$1,806
Equipment/software maintenance	69	$1,150	85	$1,183	57	$904	53	$770
Information services supplies	39	$837	56	$489	55	$502	49	$373
Telephone/telecommunications	86	$3,144	103	$2,938	71	$3,174	59	$3,273
Other info. services expenses	10	$557	19	$699	22	$147	30	$571
TOTAL LABORATORY EXPENSES	81	$12,584	115	$11,209	70	$10,649	63	$9,362
Fees for outside lab services	72	$5,391	107	$4,584	64	$4,778	59	$3,434
Equipment rental/depreciation	39	$1,228	72	$1,101	48	$922	54	$936
Equipment maintenance	40	$447	71	$268	53	$372	53	$279
Laboratory supplies	64	$5,226	101	$4,937	67	$4,584	61	$4,482
Other laboratory expenses	19	$267	30	$266	25	$148	31	$277
TOT. RADIOLOGY/IMAGING EXPENSES	60	$4,510	109	$3,548	70	$5,285	64	$6,885
Fees for outside R/I services	27	$3,979	54	$1,611	31	$1,933	41	$1,419
Equipment rental/depreciation	29	$1,696	64	$1,163	48	$1,089	50	$1,888
Equipment maintenance	38	$589	73	$290	56	$494	54	$605
Radiology/imaging supplies	51	$2,046	103	$1,854	68	$2,368	63	$2,583
Other R/I expenses	10	$371	25	$69	27	$113	31	$389
TOTAL PHYSICAL THERAPY EXPENSES	10	$5,475	24	$1,378	30	$537	36	$433
Equipment rental/depreciation	0	*	0	*	13	$193	26	$88
Equipment maintenance	0	*	0	*	21	$15	23	$15
Physical therapy supplies	0	*	17	$200	25	$122	32	$245
Oth. physical therapy expenses	0	*	0	*	15	$343	20	$102
TOTAL OPTICAL EXPENSES	0	*	23	$2,265	29	$1,324	39	$1,300
Equipment rental/depreciation	0	*	11	$487	12	$237	20	$73
Equipment maintenance	0	*	0	*	14	$41	18	$13
Optical supplies	0	*	17	$1,105	27	$783	38	$1,016
Other optical expenses	0	*	0	*	13	$49	15	$59

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 6G1: Nonphysician Expenses as a Percent of Total Net Revenue by Number of FTE Physicians for Multispecialty Groups

NONPHYSICIAN EXPENSES	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	100	21.86%	120	21.25%	78	21.10%	67	22.79%
Administrative staff	86	2.43%	109	1.95%	74	1.70%	63	1.53%
Business office	86	3.63%	107	3.00%	75	2.73%	62	2.33%
Information services	27	.88%	60	.79%	63	.72%	61	.80%
Housekeeping/mainten./security	46	.58%	72	.58%	64	.52%	58	.66%
Other admin. support staff	23	.75%	36	.64%	47	.40%	46	.47%
Registered Nurses	66	2.70%	86	2.78%	68	2.68%	57	2.36%
LPNs, Medical Assistants, etc.	74	3.68%	93	4.10%	66	3.43%	56	3.30%
Medical receptionists	74	2.50%	97	2.00%	70	2.29%	61	2.15%
Med. secretaries/transcribers	67	1.13%	94	1.07%	73	.97%	61	1.10%
Medical records	56	1.07%	88	1.10%	69	1.28%	60	1.02%
Nonphysician providers	34	2.73%	58	.83%	57	.87%	51	1.16%
Laboratory	58	2.39%	95	1.90%	64	1.77%	60	1.63%
Radiology/imaging	49	1.15%	98	1.01%	67	1.11%	61	1.14%
Physical therapy	0	*	14	.74%	27	.66%	34	.45%
Optical	0	*	11	.39%	23	.33%	41	.21%
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	16	.90%
Other med./ancill. serv. staff	21	1.16%	44	.89%	49	.58%	57	.92%
TOTAL NONPHY. EMP. BENEFIT EXP.	99	4.63%	120	4.84%	76	4.96%	67	5.52%
Taxes: FICA, payroll, etc.	95	1.88%	116	1.87%	72	1.93%	64	2.01%
Insurance: health, life, etc.	93	1.50%	113	1.37%	73	1.43%	64	1.60%
Retirement and profit sharing	70	1.11%	104	1.34%	73	1.22%	63	1.49%
Other employee benefits	59	.35%	98	.20%	61	.19%	55	.29%
TOTAL INFO. SERVICES EXPENSES	97	1.93%	119	1.97%	76	1.90%	66	1.93%
Service bureau fees	26	.39%	45	.85%	46	.43%	38	.44%
Equip./software rent./deprec.	58	.63%	73	.50%	56	.33%	57	.44%
Equipment/software maintenance	69	.31%	85	.34%	57	.25%	53	.20%
Information services supplies	39	.22%	56	.13%	55	.13%	49	.10%
Telephone/telecommunications	86	.94%	103	.90%	71	.87%	59	.80%
Other info. services expenses	10	.16%	19	.21%	22	.04%	30	.12%
TOTAL LABORATORY EXPENSES	81	3.69%	115	3.37%	70	2.69%	63	2.26%
Fees for outside lab services	72	1.69%	107	1.40%	64	1.35%	59	.77%
Equipment rental/depreciation	39	.46%	72	.33%	48	.23%	54	.25%
Equipment maintenance	40	.13%	71	.08%	53	.09%	53	.07%
Laboratory supplies	64	1.68%	101	1.50%	67	1.24%	61	1.06%
Other laboratory expenses	19	.06%	30	.07%	25	.05%	31	.07%
TOT. RADIOLOGY/IMAGING EXPENSES	60	1.32%	109	1.13%	70	1.31%	64	1.59%
Fees for outside R/I services	27	1.02%	54	.53%	31	.44%	41	.42%
Equipment rental/depreciation	29	.48%	64	.33%	48	.31%	50	.43%
Equipment maintenance	38	.15%	73	.09%	56	.12%	54	.15%
Radiology/imaging supplies	51	.53%	103	.58%	68	.67%	63	.63%
Other R/I expenses	10	.08%	25	.02%	27	.03%	31	.09%
TOTAL PHYSICAL THERAPY EXPENSES	10	.82%	24	.39%	30	.15%	36	.11%
Equipment rental/depreciation	0	*	0	*	13	.05%	26	.02%
Equipment maintenance	0	*	0	*	21	.00%	23	.00%
Physical therapy supplies	0	*	17	.08%	25	.04%	32	.06%
Oth. physical therapy expenses	0	*	0	*	15	.09%	20	.03%
TOTAL OPTICAL EXPENSES	0	*	23	.67%	29	.32%	39	.34%
Equipment rental/depreciation	0	*	11	.13%	12	.07%	20	.02%
Equipment maintenance	0	*	0	*	14	.01%	18	.00%
Optical supplies	0	*	17	.39%	27	.19%	38	.23%
Other optical expenses	0	*	0	*	13	.01%	15	.02%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 6F2: Nonphysician Expenses per FTE Physician by Number of FTE Physicians for Multispecialty Groups

NONPHYSICIAN EXPENSES	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	98	$8,250	118	$9,363	76	$12,571	67	$12,809
Drugs and medications	77	$3,258	106	$3,749	70	$5,655	61	$6,280
Gen. med. supplies/instruments	87	$4,858	108	$4,878	69	$6,130	63	$6,898
Laundry and linens	71	$312	104	$339	69	$468	56	$546
TOTAL BUILDING/OCCUPANCY EXP.	100	$20,805	120	$19,753	76	$21,553	67	$25,415
Rental/depreciation/occupancy	96	$16,265	113	$15,738	75	$17,255	66	$18,943
Utilities	80	$2,160	110	$2,134	68	$2,593	65	$2,488
Housekeeping/mainten. supplies	77	$1,016	101	$730	65	$752	61	$860
Purchased services	56	$1,876	68	$1,291	49	$1,987	47	$1,326
TOTAL FURNITURE/EQUIPMENT EXP.	81	$4,454	112	$4,603	71	$6,049	66	$7,528
Rental/depreciation	69	$3,433	100	$3,565	69	$4,509	64	$5,855
Other furn./equipment expenses	45	$1,200	83	$892	59	$1,303	54	$1,880
TOT. ADMIN. SUPPLIES/SERV. EXP.	82	$6,318	109	$4,888	73	$6,019	63	$5,716
TOTAL INSURANCE PREMIUMS	98	$12,391	119	$12,899	77	$12,531	67	$11,964
Professional liability	93	$10,889	114	$11,989	76	$12,187	67	$11,052
Other insurance expenses	84	$928	96	$695	73	$652	63	$634
TOTAL OUTSIDE PROFESSIONAL FEES	97	$3,765	119	$3,373	76	$2,320	66	$3,395
Medical professionals	21	$1,609	52	$1,492	41	$849	44	$1,268
Legal and accounting	96	$1,925	115	$1,355	74	$1,233	65	$1,315
Management consultants	39	$1,655	55	$784	40	$869	48	$783
Other nonphysician consultants	23	$1,414	58	$693	33	$561	25	$729
TOTAL PROMOTION/MARKETING EXP.	82	$1,602	105	$1,090	70	$1,757	60	$1,789
TOTAL GROUP INTEREST EXPENSES	76	$1,868	100	$2,126	61	$2,321	55	$2,123
Real estate interest	19	$3,720	27	$3,124	20	$3,107	18	$2,484
Other interest	64	$1,108	83	$1,199	55	$1,658	48	$1,673
TOTAL OTHER NONPHYSICIAN EXP.	66	$4,761	100	$3,967	67	$5,000	61	$5,942
TOTAL NONPHYSICIAN EXPENSES	101	$178,734	121	$170,808	76	$198,427	68	$225,464

Table 6H: Physician Expenses and Earnings per FTE Physician by Number of FTE Physicians for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	39	$3,851	75	$6,157	60	$4,974	53	$4,216
Fees to consult. pathologists	0	*	16	$598	15	$510	18	$549
Fees to consult. radiologists	21	$4,764	48	$5,327	41	$4,419	22	$4,950
Fees to other consulting phys.	22	$2,926	41	$3,002	40	$2,498	43	$2,643
NET REVENUE BEFORE DISTRIBUTION	102	$146,219	119	$143,670	76	$152,927	68	$171,794
TOTAL PHYSICIAN BENEFIT EXP.	98	$19,704	118	$20,915	76	$22,155	67	$25,000
Taxes: FICA, payroll, etc.	85	$4,005	103	$3,777	65	$4,006	60	$4,021
Insurance: health, life, etc.	89	$4,247	105	$4,048	69	$4,065	63	$3,902
Retirement/profit sharing/etc.	67	$8,827	94	$11,010	64	$11,248	59	$14,526
Dues/memberships/license fees	86	$1,466	109	$1,119	66	$1,174	62	$1,173
Meetings and travel	77	$1,608	99	$1,434	66	$1,702	59	$1,876
Other physician benefits	51	$2,000	75	$1,259	54	$1,048	49	$442
TOT. COMP. OF GROUP PHYSICIANS	98	$107,990	119	$120,726	77	$125,287	67	$143,269
GROUP EXCESS OR DEFICIT	98	$234	116	$176	76	$0	68	$892

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 6G2: Nonphysician Expenses as a Percent of Total Net Revenue by Number of FTE Physicians for Multispecialty Groups

NONPHYSICIAN EXPENSES	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	98	2.63%	118	2.97%	76	3.28%	67	3.28%
Drugs and medications	77	1.12%	106	1.20%	70	1.51%	61	1.49%
Gen. med. supplies/instruments	87	1.46%	108	1.57%	69	1.68%	63	1.64%
Laundry and linens	71	.09%	104	.10%	69	.11%	56	.13%
TOTAL BUILDING/OCCUPANCY EXP.	100	6.16%	120	6.08%	76	5.92%	67	6.33%
Rental/depreciation/occupancy	96	5.24%	113	4.95%	75	4.58%	66	5.16%
Utilities	80	.68%	110	.64%	68	.71%	65	.63%
Housekeeping/mainten. supplies	77	.33%	101	.22%	65	.20%	61	.20%
Purchased services	56	.64%	68	.38%	49	.51%	47	.38%
TOTAL FURNITURE/EQUIPMENT EXP.	81	1.21%	112	1.13%	71	1.67%	66	1.87%
Rental/depreciation	69	.94%	100	1.02%	69	1.36%	64	1.52%
Other furn./equipment expenses	45	.31%	83	.31%	59	.38%	54	.46%
TOT. ADMIN. SUPPLIES/SERV. EXP.	82	2.00%	109	1.51%	73	1.66%	63	1.51%
TOTAL INSURANCE PREMIUMS	98	3.51%	119	3.90%	77	3.63%	67	3.11%
Professional liability	93	3.15%	114	3.73%	76	3.50%	67	2.89%
Other insurance expenses	84	.26%	96	.20%	73	.17%	63	.16%
TOTAL OUTSIDE PROFESSIONAL FEES	97	.94%	119	1.02%	76	.69%	66	.90%
Medical professionals	21	.47%	52	.40%	41	.21%	44	.31%
Legal and accounting	96	.54%	115	.40%	74	.32%	65	.32%
Management consultants	39	.38%	55	.23%	40	.22%	48	.17%
Other nonphysician consultants	23	.50%	58	.20%	33	.14%	25	.24%
TOTAL PROMOTION/MARKETING EXP.	82	.42%	105	.32%	70	.47%	60	.47%
TOTAL GROUP INTEREST EXPENSES	76	.56%	100	.60%	61	.60%	55	.46%
Real estate interest	19	1.04%	27	1.10%	20	.98%	18	.52%
Other interest	64	.39%	83	.35%	55	.41%	48	.40%
TOTAL OTHER NONPHYSICIAN EXP.	66	1.47%	100	1.26%	67	1.15%	61	1.45%
TOTAL NONPHYSICIAN EXPENSES	101	54.68%	121	53.10%	76	53.32%	68	56.23%

Table 6I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Number of FTE Physicians for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	39	1.11%	75	1.97%	60	1.48%	53	1.21%
Fees to consult. pathologists	0	*	16	.23%	15	.16%	18	.12%
Fees to consult. radiologists	21	1.18%	48	1.81%	41	1.27%	22	1.25%
Fees to other consulting phys.	22	.77%	41	1.13%	40	.61%	43	.70%
NET REVENUE BEFORE DISTRIBUTION	102	44.64%	119	45.12%	76	44.53%	68	42.83%
TOTAL PHYSICIAN BENEFIT EXP.	98	6.24%	118	6.31%	76	6.40%	67	6.18%
Taxes: FICA, payroll, etc.	85	1.26%	103	1.13%	65	1.05%	60	.96%
Insurance: health, life, etc.	89	1.22%	105	1.12%	69	1.09%	63	.91%
Retirement/profit sharing/etc.	67	2.74%	94	3.35%	64	3.18%	59	3.59%
Dues/memberships/license fees	86	.44%	109	.35%	66	.33%	62	.30%
Meetings and travel	77	.47%	99	.49%	66	.44%	59	.51%
Other physician benefits	51	.57%	75	.35%	54	.29%	49	.10%
TOT. COMP. OF GROUP PHYSICIANS	98	36.70%	119	37.08%	77	37.07%	67	35.57%
GROUP EXCESS OR DEFICIT	98	.11%	116	.05%	76	.00%	68	.19%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Graph 7: Total Net Revenue and Total Nonphysician Expenses per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

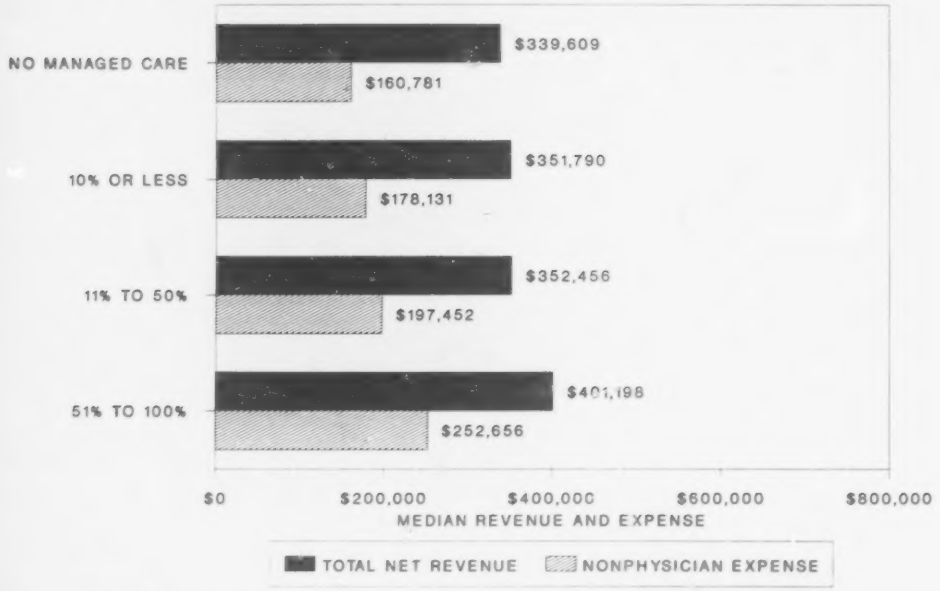

Table 7A: Number of FTE Employees per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

EMPLOYEE CATEGORY	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	80	4.09	113	4.03	132	4.34	32	4.99
Administrative staff	76	.17	108	.16	122	.19	29	.16
Business office	74	.65	111	.62	122	.67	29	.67
Information services	43	.15	65	.16	78	.16	23	.15
Housekeeping/mainten./security	53	.16	78	.11	86	.16	22	.12
Other admin. support staff	26	.11	54	.14	70	.12	23	.18
Registered Nurses	63	.35	99	.47	108	.49	26	.34
LPNs, Medical Assistants, etc.	73	.82	100	.62	113	.76	27	1.05
Medical receptionists	70	.45	108	.53	118	.67	27	.74
Med. secretaries/transcribers	73	.27	103	.27	112	.21	24	.20
Medical records	62	.29	101	.31	104	.32	27	.40
Nonphysician providers	40	.14	61	.09	66	.13	23	.17
Laboratory	66	.31	88	.33	99	.33	25	.36
Radiology/imaging	58	.18	87	.18	100	.20	26	.25
Physical therapy	15	.17	19	.08	34	.13	13	.12
Optical	13	.08	27	.05	28	.05	14	.09
Cert. Reg. Nurse Anesthetists	0	*	0	*	14	.09	0	*
Other med./ancill. serv. staff	30	.31	54	.14	68	.15	21	.15

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 7B: Revenue per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

REVENUE CATEGORY	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	76	$325,731	111	$332,593	128	$301,917	31	$126,895
Gross fee-for-service charges	75	$401,395	107	$402,443	122	$352,068	29	$164,467
Adjustments	67	$44,329	100	$45,420	112	$49,878	28	$21,959
Adjusted fee-for-serv. charges	63	$348,741	100	$370,069	111	$319,524	30	$138,925
Bad debts	65	$14,032	92	$11,385	98	$9,780	26	$6,758
NET PREPAID REVENUE	0	*	50	$12,677	85	$51,964	31	$284,057
Prepaid patient charges	0	*	40	$20,124	72	$91,278	25	$284,885
Capitation revenue	0	*	45	$11,931	83	$62,726	30	$336,153
Other prepaid contract revenue	0	*	12	$4,752	38	$9,814	22	$33,819
Prof./med. purchased services	0	*	19	$10,876	54	$21,254	27	$80,615
NET OTHER REVENUE	59	$4,500	89	$3,658	103	$6,478	25	$8,238
Gross rev. from other activity	60	$5,447	89	$4,381	97	$7,179	24	$8,374
Cost of sales and/or expenses	15	$6,124	13	$3,298	27	$6,022	0	*
TOTAL GROSS PATIENT CHARGES	66	$410,256	87	$389,583	103	$434,556	29	$435,182
TOTAL NET REVENUE	80	$339,609	114	$351,790	133	$352,456	32	$401,198

Table 7C: Accounts Receivable Aging by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	71	98,490.06	109	104,115.30	122	93,552.15	30	52,175.39
0 TO 30 DAYS % OF TOTAL A/R	70	32.21	107	29.20	117	30.00	28	22.86
31 TO 60 DAYS % OF TOTAL A/R	70	17.76	107	18.43	117	18.94	27	18.78
61 TO 90 DAYS % OF TOTAL A/R	70	9.93	106	9.86	117	10.55	28	12.06
91 TO 120 DAYS % OF TOTAL A/R	70	6.57	106	6.69	115	6.96	25	8.29
OVER 120 DAYS % OF TOTAL A/R	68	34.34	101	32.30	114	30.68	26	39.51

Table 7D: Ratios and Percentages by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

RATIOS AND PERCENTAGES	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	59	3.58	95	3.48	106	3.46	29	4.68
GROSS COLLECTION PERCENTAGE	74	84.91	106	84.06	122	83.31	29	77.34
ADJUSTED COLLECTION PERCENTAGE	63	95.27	99	95.59	111	96.23	30	94.30

Table 7E: Breakout of Total Patient Charges by Payor by Managed Care Revenue Percent of Total Net Revenue for Multispeciaity Groups

PAYOR CATEGORY	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	74	28.36%	111	26.50%	128	18.35%	30	5.00%
MEDICAID	74	9.00%	107	6.80%	121	5.70%	23	1.00%
MANAGED CARE	0	*	104	5.10%	129	25.00%	31	70.00%
COMMERCIAL, PRIVATE, ETC.	75	62.00%	112	59.50%	129	47.00%	31	20.00%

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Table 7F1: Nonphysician Expenses per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	78	$64,819	114	$72,303	130	$77,394	32	$106,682
Administrative staff	73	$6,971	104	$6,619	118	$6,851	26	$7,619
Business office	70	$9,320	105	$9,879	118	$11,146	25	$14,000
Information services	48	$2,474	62	$2,597	74	$3,275	19	$4,039
Housekeeping/mainten./security	56	$1,898	71	$1,787	84	$2,473	19	$2,400
Other admin. support staff	27	$1,441	44	$2,045	56	$2,361	20	$4,624
Registered Nurses	58	$7,890	87	$11,237	101	$11,660	22	$8,161
LPNs, Medical Assistants, etc.	65	$11,760	92	$11,223	98	$13,041	23	$18,010
Medical receptionists	63	$5,904	97	$7,543	107	$9,279	24	$13,638
Med. secretaries/transcribers	64	$3,674	93	$4,100	103	$3,537	23	$3,986
Medical records	53	$4,141	91	$3,829	95	$4,238	24	$5,597
Nonphysician providers	39	$3,670	62	$3,680	70	$4,041	24	$6,470
Laboratory	62	$6,066	83	$6,456	99	$6,627	23	$8,550
Radiology/imaging	57	$3,773	86	$3,654	99	$4,237	23	$5,477
Physical therapy	14	$4,129	18	$1,462	36	$3,160	12	$3,594
Optical	11	$1,316	27	$977	27	$949	13	$1,903
Cert. Reg. Nurse Anesthetists	0	*	0	*	13	$4,737	0	*
Other med./ancill. serv. staff	33	$4,008	48	$1,949	68	$3,075	19	$4,572
TOTAL NONPHY. EMP. BENEFIT EXP.	77	$16,617	114	$16,900	129	$17,417	31	$24,172
Taxes: FICA, payroll, etc.	75	$5,779	111	$6,527	121	$7,262	28	$9,146
Insurance: health, life, etc.	75	$4,650	109	$5,115	121	$5,674	28	$8,019
Retirement and profit sharing	67	$4,657	101	$5,000	107	$4,125	26	$2,845
Other employee benefits	51	$906	91	$856	100	$781	24	$1,379
TOTAL INFO. SERVICES EXPENSES	75	$6,024	112	$5,838	128	$6,869	32	$8,595
Service bureau fees	32	[illegible],199	46	$1,185	53	$1,778	17	$2,567
Equip./software rent./deprec.	44	558	80	$1,605	88	$1,589	23	$1,836
Equipment/software maintenance	57	090	84	$1,006	95	$941	20	$1,124
Information services supplies	40	332	64	$562	68	$598	19	$359
Telephone/telecommunications	69	$[illegible],836	102	$3,116	110	$3,331	27	$3,762
Other info. services expenses	12	$413	24	$421	33	$467	0	*
TOTAL LABORATORY EXPENSES	67	$10,516	103	$10,943	120	$10,707	29	$11,800
Fees for outside lab services	64	$3,968	96	$4,489	105	$4,989	27	$5,722
Equipment rental/depreciation	42	$1,297	63	$1,262	77	$914	22	$929
Equipment maintenance	41	$444	67	$370	81	$278	19	$271
Laboratory supplies	62	$5,218	90	$5,380	107	$4,182	25	$4,777
Other laboratory expenses	19	$277	28	$208	46	$272	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	63	$5,392	94	$3,731	108	$5,191	29	$5,479
Fees for outside R/I services	32	$2,865	45	$1,294	55	$1,413	17	$2,967
Equipment rental/depreciation	37	$1,269	59	$1,157	67	$1,322	20	$1,215
Equipment maintenance	48	$407	63	$332	81	$593	21	$535
Radiology/imaging supplies	59	$2,046	88	$2,217	103	$2,312	26	$2,174
Other R/I expenses	18	$106	24	$95	40	$240	0	*
TOTAL PHYSICAL THERAPY EXPENSES	19	$794	26	$637	38	$1,251	14	$301
Equipment rental/depreciation	0	*	10	$222	20	$285	0	*
Equipment maintenance	10	$13	0	*	25	$20	12	$14
Physical therapy supplies	14	$345	22	$235	32	$272	13	$154
Oth. physical therapy expenses	12	$231	0	*	21	$694	0	*
TOTAL OPTICAL EXPENSES	15	$1,960	31	$1,724	32	$1,070	15	$795
Equipment rental/depreciation	0	*	13	$244	16	$141	0	*
Equipment maintenance	0	*	0	*	14	$9	0	*
Optical supplies	13	$1,956	30	$969	26	$1,026	15	$537
Other optical expenses	0	*	0	*	12	$41	0	*

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 7G1: Nonphysician Expenses as a Percent of Total Net Revenue by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	78	19.43%	114	20.52%	130	22.83%	32	27.02%
Administrative staff	73	1.96%	104	1.77%	118	1.97%	26	1.97%
Business office	70	3.03%	105	2.79%	118	2.99%	25	3.10%
Information services	48	.62%	62	.66%	74	.82%	19	.99%
Housekeeping/mainten./security	56	.56%	71	.44%	84	.66%	19	.70%
Other admin. support staff	27	.51%	44	.45%	56	.59%	20	.93%
Registered Nurses	58	2.34%	87	2.62%	101	3.13%	22	1.97%
LPNs, Medical Assistants, etc.	65	3.78%	92	3.22%	98	3.70%	23	4.69%
Medical receptionists	63	1.69%	97	1.91%	107	2.66%	24	3.11%
Med. secretaries/transcribers	64	1.08%	93	1.09%	103	1.00%	23	.86%
Medical records	53	1.09%	91	.92%	95	1.24%	24	1.41%
Nonphysician providers	39	1.06%	62	.97%	70	1.19%	24	1.54%
Laboratory	62	1.72%	83	1.84%	99	1.87%	23	2.25%
Radiology/imaging	57	.93%	86	1.04%	99	1.19%	23	1.27%
Physical therapy	14	.89%	18	.43%	36	.77%	12	.85%
Optical	11	.39%	27	.25%	27	.24%	13	.52%
Cert. Reg. Nurse Anesthetists	0	*	0	*	13	1.24%	0	*
Other med./ancill. serv. staff	33	.99%	48	.56%	68	.81%	19	.98%
TOTAL NONPHY. EMP. BENEFIT EXP.	77	4.90%	114	4.79%	129	5.10%	31	5.75%
Taxes: FICA, payroll, etc.	75	1.78%	111	1.80%	121	2.03%	28	2.50%
Insurance: health, life, etc.	75	1.39%	109	1.34%	121	1.57%	28	2.01%
Retirement and profit sharing	67	1.34%	101	1.46%	107	1.19%	26	.86%
Other employee benefits	51	.28%	91	.23%	100	.22%	24	.37%
TOTAL INFO. SERVICES EXPENSES	75	1.91%	112	1.82%	128	1.95%	32	2.20%
Service bureau fees	32	.74%	46	.38%	53	.42%	17	.66%
Equip./software rent./deprec.	44	.43%	80	.46%	88	.44%	23	.59%
Equipment/software maintenance	57	.31%	84	.25%	95	.28%	20	.26%
Information services supplies	40	.14%	64	.15%	68	.15%	19	.12%
Telephone/telecommunications	69	.82%	102	.87%	110	.91%	27	1.01%
Other info. services expenses	12	.12%	24	.12%	33	.12%	0	*
TOTAL LABORATORY EXPENSES	67	3.09%	103	2.93%	120	2.79%	29	2.62%
Fees for outside lab services	64	1.03%	96	1.32%	105	1.34%	27	1.39%
Equipment rental/depreciation	42	.36%	63	.32%	77	.23%	22	.24%
Equipment maintenance	41	.13%	67	.10%	81	.07%	19	.07%
Laboratory supplies	62	1.54%	90	1.48%	107	1.18%	25	1.19%
Other laboratory expenses	19	.08%	28	.05%	46	.07%	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	63	1.37%	94	1.15%	108	1.44%	29	1.53%
Fees for outside R/I services	32	.82%	45	.42%	55	.38%	17	.89%
Equipment rental/depreciation	37	.36%	59	.36%	67	.38%	20	.33%
Equipment maintenance	48	.12%	63	.11%	81	.15%	21	.12%
Radiology/imaging supplies	59	.58%	88	.62%	103	.66%	26	.56%
Other R/I expenses	18	.03%	24	.02%	40	.06%	0	*
TOTAL PHYSICAL THERAPY EXPENSES	19	.20%	26	.17%	38	.30%	14	.07%
Equipment rental/depreciation	0	*	10	.06%	20	.07%	0	*
Equipment maintenance	10	.00%	0	*	25	.01%	12	.00%
Physical therapy supplies	14	.07%	22	.07%	32	.07%	13	.04%
Oth. physical therapy expenses	12	.07%	0	*	21	.17%	0	*
TOTAL OPTICAL EXPENSES	15	.57%	31	.38%	32	.27%	15	.23%
Equipment rental/depreciation	0	*	13	.05%	16	.03%	0	*
Equipment maintenance	0	*	0	*	14	.00%	0	*
Optical supplies	13	.57%	30	.26%	26	.22%	15	.14%
Other optical expenses	0	*	0	*	12	.01%	0	*

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 7F2: Nonphysician Expenses per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	75	$9,955	113	$11,133	129	$9,858	32	$12,971
Drugs and medications	61	$4,160	102	$5,084	112	$4,575	29	$5,482
Gen. med. supplies/instruments	70	$5,599	103	$5,413	116	$5,432	28	$6,664
Laundry and linens	63	$360	98	$339	104	$402	25	$463
TOTAL BUILDING/OCCUPANCY EXP.	77	$18,925	113	$19,822	130	$21,727	32	$35,263
Rental/depreciation/occupancy	73	$15,542	112	$15,689	126	$16,547	29	$26,725
Utilities	68	$2,293	102	$2,243	115	$2,394	28	$2,574
Housekeeping/mainten. supplies	63	$779	94	$840	112	$875	25	$720
Purchased services	47	$1,200	65	$1,642	83	$1,438	19	$2,939
TOTAL FURNITURE/EQUIPMENT EXP.	67	$4,981	102	$5,407	121	$5,266	29	$6,367
Rental/depreciation	58	$3,859	93	$4,630	115	$4,302	26	$4,288
Other furn./equipment expenses	43	$1,303	77	$1,224	91	$1,551	23	$1,815
TOT. ADMIN. SUPPLIES/SERV. EXP.	69	$4,560	103	$5,961	118	$5,924	28	$7,565
TOTAL INSURANCE PREMIUMS	78	$12,751	112	$11,738	128	$13,333	32	$11,507
Professional liability	75	$11,237	109	$11,235	126	$12,712	30	$9,154
Other insurance expenses	68	$702	95	$652	113	$725	29	$952
TOTAL OUTSIDE PROFESSIONAL FEES	75	$2,474	111	$3,212	128	$3,236	32	$4,505
Medical professionals	29	$685	47	$1,136	60	$1,545	17	$1,407
Legal and accounting	73	$1,360	110	$1,451	125	$1,372	30	$1,978
Management consultants	37	$795	53	$1,109	63	$827	20	$848
Other nonphysician consultants	23	$791	46	$643	55	$685	12	$645
TOTAL PROMOTION/MARKETING EXP.	65	$1,090	100	$1,612	114	$1,341	28	$3,130
TOTAL GROUP INTEREST EXPENSES	58	$1,518	94	$2,229	107	$2,118	26	$3,341
Real estate interest	18	$3,502	29	$2,831	29	$3,667	0	*
Other interest	52	$1,102	81	$1,347	87	$1,651	25	$2,013
TOTAL OTHER NONPHYSICIAN EXP.	60	$5,012	92	$4,987	107	$4,765	27	$5,000
TOTAL NONPHYSICIAN EXPENSES	79	$160,781	112	$178,131	132	$197,452	31	$252,656

Table 7H: Physician Expenses and Earnings per FTE Physician by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	46	$4,507	68	$4,464	87	$6,809	21	$6,673
Fees to consult. pathologists	11	$874	16	$522	22	$1,097	0	*
Fees to consult. radiologists	25	$4,378	41	$4,546	51	$6,044	12	$2,250
Fees to other consulting phys.	24	$2,895	47	$2,347	60	$3,526	14	$2,961
NET REVENUE BEFORE DISTRIBUTION	79	$156,662	111	$157,742	131	$147,114	32	$145,739
TOTAL PHYSICIAN BENEFIT EXP.	79	$24,921	110	$23,857	127	$21,154	32	$15,610
Taxes: FICA, payroll, etc.	72	$3,898	99	$3,861	109	$4,005	26	$3,891
Insurance: health, life, etc.	72	$3,808	103	$3,975	116	$4,089	26	$4,065
Retirement/profit sharing/etc.	64	$14,161	91	$12,505	100	$9,225	22	$5,477
Dues/memberships/license fees	67	$1,115	102	$1,243	117	$1,304	27	$1,039
Meetings and travel	66	$2,045	96	$1,898	106	$1,522	24	$920
Other physician benefits	49	$780	72	$1,048	85	$1,278	20	$625
TOT. COMP. OF GROUP PHYSICIANS	76	$127,429	113	$129,459	130	$125,564	31	$121,772
GROUP EXCESS OR DEFICIT	77	$1,002	110	$471	130	$11	31	$50

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 7G2: Nonphysician Expenses as a Percent of Total Net Revenue by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

NONPHYSICIAN EXPENSES	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	75	2.99%	113	3.00%	129	2.99%	32	3.25%
Drugs and medications	61	1.24%	102	1.51%	112	1.40%	29	1.36%
Gen. med. supplies/instruments	70	1.67%	103	1.51%	116	1.59%	28	1.44%
Laundry and linens	63	.10%	98	.10%	104	.11%	25	.11%
TOTAL BUILDING/OCCUPANCY EXP.	77	5.70%	113	5.82%	130	6.32%	32	8.73%
Rental/depreciation/occupancy	73	4.58%	112	4.61%	126	5.16%	29	6.62%
Utilities	68	.65%	102	.63%	115	.67%	28	.75%
Housekeeping/mainten. supplies	63	.22%	94	.22%	112	.26%	25	.20%
Purchased services	47	.38%	65	.48%	83	.44%	19	.74%
TOTAL FURNITURE/EQUIPMENT EXP.	67	1.32%	102	1.50%	121	1.61%	29	1.73%
Rental/depreciation	58	1.05%	93	1.20%	115	1.14%	26	1.21%
Other furn./equipment expenses	43	.39%	77	.36%	91	.40%	23	.38%
TOT. ADMIN. SUPPLIES/SERV. EXP.	69	1.40%	103	1.64%	118	1.63%	28	1.87%
TOTAL INSURANCE PREMIUMS	78	3.96%	112	3.47%	128	3.62%	32	2.70%
Professional liability	75	3.61%	109	3.33%	126	3.49%	30	2.41%
Other insurance expenses	68	.22%	95	.18%	113	.21%	29	.26%
TOTAL OUTSIDE PROFESSIONAL FEES	75	.72%	111	.84%	128	.90%	32	1.12%
Medical professionals	29	.17%	47	.29%	60	.42%	17	.40%
Legal and accounting	73	.40%	110	.38%	125	.41%	30	.50%
Management consultants	37	.18%	53	.28%	63	.23%	20	.20%
Other nonphysician consultants	23	.22%	46	.22%	55	.22%	12	.16%
TOTAL PROMOTION/MARKETING EXP.	65	.34%	100	.44%	114	.37%	28	.73%
TOTAL GROUP INTEREST EXPENSES	58	.42%	94	.61%	107	.60%	26	.90%
Real estate interest	18	1.08%	29	.96%	29	1.05%	0	*
Other interest	52	.31%	81	.41%	87	.46%	25	.66%
TOTAL OTHER NONPHYSICIAN EXP.	60	1.54%	92	1.30%	107	1.33%	27	1.38%
TOTAL NONPHYSICIAN EXPENSES	79	51.03%	112	52.04%	132	56.36%	31	64.82%

Table 7I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Managed Care Revenue Percent of Total Net Revenue for Multispecialty Groups

PHYSICIAN EXPENSES AND EARNINGS	MANAGED CARE REVENUE PERCENT OF TOTAL NET REVENUE							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	46	1.26%	68	1.33%	87	1.97%	21	1.26%
Fees to consult. pathologists	11	.26%	16	.12%	22	.24%	0	*
Fees to consult. radiologists	25	1.21%	41	1.31%	51	1.81%	12	.49%
Fees to other consulting phys.	24	.78%	47	.52%	60	.80%	14	.83%
NET REVENUE BEFORE DISTRIBUTION	79	48.03%	111	45.92%	131	42.25%	32	33.65%
TOTAL PHYSICIAN BENEFIT EXP.	79	7.00%	110	6.67%	127	6.26%	32	3.94%
Taxes: FICA, payroll, etc.	72	1.20%	99	1.07%	109	1.11%	26	1.02%
Insurance: health, life, etc.	72	1.02%	103	1.12%	116	1.13%	26	1.07%
Retirement/profit sharing/etc.	64	4.29%	91	3.54%	100	2.70%	22	1.54%
Dues/memberships/license fees	67	.32%	102	.35%	117	.38%	27	.29%
Meetings and travel	66	.66%	96	.48%	106	.42%	24	.21%
Other physician benefits	49	.23%	72	.30%	85	.35%	20	.19%
TOT. COMP. OF GROUP PHYSICIANS	76	38.97%	113	38.10%	130	35.66%	31	29.38%
GROUP EXCESS OR DEFICIT	77	.23%	110	.15%	130	.00%	31	.02%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Graph 8: Total Net Revenue and Total Nonphysician Expenses per FTE Physician for Anesthesiology, Cardiology, Family Practice, and Internal Medicine Groups

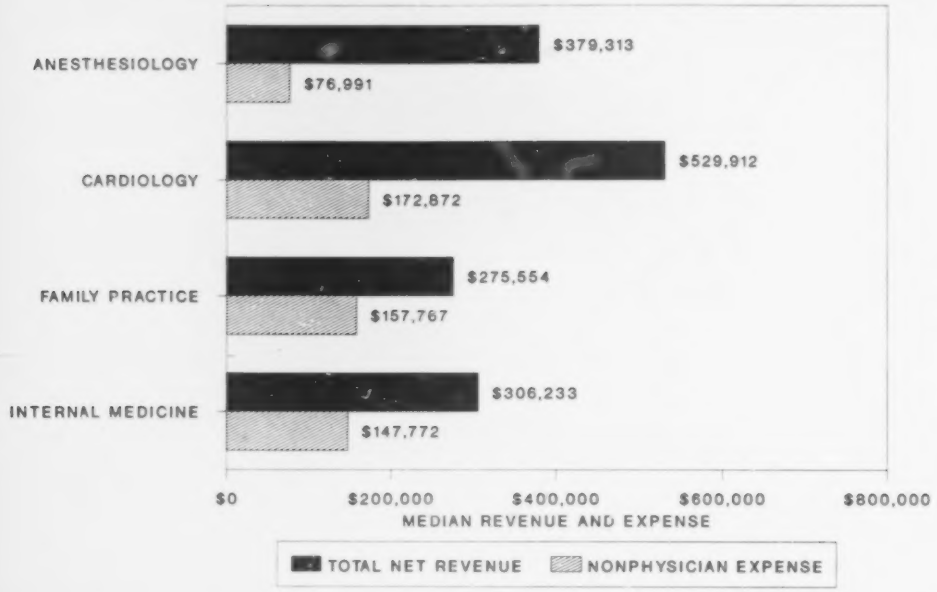

Table 8A: Number of FTE Employees per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

EMPLOYEE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	22	.72	40	3.53	71	3.99	39	3.00
Administrative staff	17	.10	37	.28	63	.25	37	.20
Business office	18	.40	40	.76	67	.69	38	.55
Information services	0	*	0	*	16	.27	16	.19
Housekeeping/mainten./security	0	*	0	*	21	.15	11	.08
Other admin. support staff	0	*	11	.20	0	*	0	*
Registered Nurses	0	*	30	.68	47	.50	27	.50
LPNs, Medical Assistants, etc.	0	*	29	.67	63	.83	34	.61
Medical receptionists	0	*	37	.40	61	.66	34	.47
Med. secretaries/transcribers	0	*	34	.32	55	.29	29	.25
Medical records	0	*	27	.25	40	.28	20	.26
Nonphysician providers	0	*	0	*	20	.25	0	*
Laboratory	0	*	12	.20	49	.36	28	.36
Radiology/imaging	0	*	15	.25	46	.24	20	.17
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	13	1.20	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	19	.50	0	*	0	*

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 8B: Revenue per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

REVENUE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	21	$370,342	38	$489,665	65	$248,177	38	$290,491
Gross fee-for-service charges	17	$433,202	36	$564,319	62	$297,347	35	$326,138
Adjustments	15	$65,166	31	$102,323	56	$32,224	34	$40,817
Adjusted fee-for-serv. charges	15	$332,048	30	$499,653	49	$249,743	33	$267,928
Bad debts	14	$20,046	28	$13,509	43	$6,774	28	$7,172
NET PREPAID REVENUE	0	*	0	*	23	$36,667	11	$15,674
Prepaid patient charges	0	*	0	*	20	$43,361	10	$17,156
Capitation revenue	0	*	0	*	20	$35,961	10	$14,825
Other prepaid contract revenue	0	*	0	*	12	$14,137	0	*
Prof./med. purchased services	0	*	0	*	0	*	0	*
NET OTHER REVENUE	14	$2,221	29	$9,988	47	$2,604	22	$5,937
Gross rev. from other activity	14	$2,221	27	$9,988	45	$2,903	21	$6,751
Cost of sales and/or expenses	0	*	0	*	0	*	0	*
TOTAL GROSS PATIENT CHARGES	16	$497,922	24	$625,054	52	$306,186	34	$347,433
TOTAL NET REVENUE	22	$379,313	40	$529,912	70	$275,554	39	$306,233

Table 8C: Accounts Receivable Aging by Single Specialty Group Type for Selected Single Specialty Groups

ACCOUNTS RECEIVABLE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	19	97,301.33	40	146,515.50	62	58,717.31	35	67,948.14
0 TO 30 DAYS % OF TOTAL A/R	18	36.95	38	33.56	58	35.52	31	37.87
31 TO 60 DAYS % OF TOTAL A/R	19	21.02	38	19.04	58	16.44	31	17.82
61 TO 90 DAYS % OF TOTAL A/R	19	11.21	38	9.65	58	9.61	31	7.67
91 TO 120 DAYS % OF TOTAL A/R	19	8.06	38	7.13	57	6.68	31	5.58
OVER 120 DAYS % OF TOTAL A/R	18	20.72	38	26.94	55	27.39	29	25.49

Table 8D: Ratios and Percentages by Single Specialty Group Type for Selected Single Specialty Groups

RATIOS AND PERCENTAGES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	14	3.18	30	3.55	43	2.78	31	2.38
GROSS COLLECTION PERCENTAGE	17	79.52	36	79.40	61	87.58	35	86.15
ADJUSTED COLLECTION PERCENTAGE	15	95.01	30	94.98	49	98.56	33	98.87

Table 8E: Breakout of Total Patient Charges by Payor by Single Specialty Group Type for Selected Single Specialty Groups

PAYOR CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	21	21.00%	39	45.00%	69	15.84%	39	42.00%
MEDICAID	20	8.50%	36	3.50%	61	6.00%	36	4.56%
MANAGED CARE	14	12.16%	33	10.00%	50	21.50%	29	12.00%
COMMERCIAL, PRIVATE, ETC.	21	60.00%	39	43.40%	69	55.00%	39	40.00%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 8F1: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	22	$31,138	40	$72,166	70	$63,764	38	$55,655
Administrative staff	13	$5,945	33	$12,010	56	$7,620	31	$7,486
Business office	17	$10,491	34	$13,868	60	$12,830	32	$7,621
Information services	0	*	0	*	14	$3,761	12	$2,818
Housekeeping/mainten./security	0	*	0	*	25	$1,750	12	$1,324
Other admin. support staff	0	*	11	$3,774	12	$3,624	0	*
Registered Nurses	0	*	27	$18,966	40	$11,926	25	$12,250
LPNs, Medical Assistants, etc.	0	*	24	$10,239	55	$12,737	30	$10,970
Medical receptionists	0	*	28	$7,314	46	$9,906	31	$6,767
Med. secretaries/transcribers	0	*	30	$5,549	46	$3,778	28	$4,477
Medical records	0	*	21	$3,399	31	$3,883	20	$3,220
Nonphysician providers	0	*	0	*	19	$6,667	0	*
Laboratory	0	*	0	*	47	$6,770	27	$6,185
Radiology/imaging	0	*	12	$5,320	38	$4,195	19	$4,344
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	14	$55,867	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	17	$10,741	15	$1,531	10	$2,795
TOTAL NONPHY. EMP. BENEFIT EXP.	21	$15,655	40	$20,125	70	$13,394	37	$13,169
Taxes: FICA, payroll, etc.	20	$3,466	39	$5,615	64	$6,492	37	$4,929
Insurance: health, life, etc.	20	$4,213	40	$5,627	65	$3,408	37	$3,804
Retirement and profit sharing	20	$5,421	36	$5,232	51	$3,000	33	$3,860
Other employee benefits	14	$1,617	24	$1,592	45	$725	26	$804
TOTAL INFO. SERVICES EXPENSES	22	$3,907	37	$8,183	70	$6,779	36	$6,773
Service bureau fees	10	$4,188	10	$3,006	18	$1,514	10	$1,247
Equip./software rent./deprec.	15	$913	26	$2,432	39	$2,427	24	$2,417
Equipment/software maintenance	16	$513	29	$1,526	50	$1,073	32	$741
Information services supplies	0	*	14	$880	30	$453	19	$895
Telephone/telecommunications	18	$702	33	$4,827	63	$3,089	33	$2,604
Other info. services expenses	0	*	0	*	14	$520	0	*
TOTAL LABORATORY EXPENSES	0	*	24	$2,866	68	$10,726	37	$13,398
Fees for outside lab services	0	*	12	$1,212	57	$5,780	30	$7,166
Equipment rental/depreciation	0	*	12	$738	35	$684	21	$3,023
Equipment maintenance	0	*	0	*	41	$304	20	$418
Laboratory supplies	0	*	15	$1,882	64	$4,427	28	$5,708
Other laboratory expenses	0	*	0	*	10	$761	14	$367
TOT. RADIOLOGY/IMAGING EXPENSES	0	*	15	$5,668	57	$2,666	25	$3,750
Fees for outside R/I services	0	*	0	*	16	$1,188	10	$1,076
Equipment rental/depreciation	0	*	12	$3,774	26	$944	13	$1,241
Equipment maintenance	0	*	12	$1,415	38	$279	15	$391
Radiology/imaging supplies	0	*	12	$2,584	56	$1,613	22	$1,998
Other R/I expenses	0	*	0	*	0	*	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Physical therapy supplies	0	*	0	*	0	*	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	0	*	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 8G1: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	22	10.06%	40	13.60%	69	24.25%	38	19.23%
Administrative staff	13	1.70%	33	1.91%	55	2.76%	31	2.59%
Business office	17	2.47%	34	2.49%	59	5.16%	32	2.65%
Information services	0	*	0	*	14	1.23%	12	.84%
Housekeeping/mainten./security	0	*	0	*	25	.51%	12	.41%
Other admin. support staff	0	*	11	.53%	12	1.14%	0	*
Registered Nurses	0	*	27	3.44%	39	3.83%	25	4.40%
LPNs, Medical Assistants, etc.	0	*	24	2.45%	54	4.86%	30	3.08%
Medical receptionists	0	*	28	1.39%	45	3.69%	31	2.05%
Med. secretaries/transcribers	0	*	30	1.19%	45	1.46%	28	1.56%
Medical records	0	*	21	.61%	30	1.28%	20	1.00%
Nonphysician providers	0	*	0	*	18	2.50%	0	*
Laboratory	0	*	0	*	47	2.42%	27	2.00%
Radiology/imaging	0	*	12	.90%	38	1.48%	19	1.20%
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	14	13.91%	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	17	1.72%	15	.72%	10	.78%
TOTAL NONPHY. EMP. BENEFIT EXP.	21	4.33%	40	3.66%	69	4.74%	37	4.61%
Taxes: FICA, payroll, etc.	20	.86%	39	1.21%	63	2.27%	37	1.59%
Insurance: health, life, etc.	20	1.16%	40	1.09%	64	1.28%	37	1.29%
Retirement and profit sharing	20	1.34%	36	.94%	51	1.17%	33	1.56%
Other employee benefits	14	.38%	24	.21%	45	.24%	26	.25%
TOTAL INFO. SERVICES EXPENSES	22	.95%	37	1.74%	69	2.31%	36	2.27%
Service bureau fees	10	.77%	10	.42%	18	.54%	10	.41%
Equip./software rent./deprec.	15	.24%	26	.52%	39	1.04%	24	.77%
Equipment/software maintenance	16	.16%	29	.29%	49	.38%	32	.21%
Information services supplies	0	*	14	.15%	29	.19%	19	.28%
Telephone/telecommunications	18	.20%	33	.93%	62	1.03%	33	.93%
Other info. services expenses	0	*	0	*	14	.23%	0	*
TOTAL LABORATORY EXPENSES	0	*	24	.59%	67	4.16%	37	4.46%
Fees for outside lab services	0	*	12	.30%	57	2.47%	30	2.24%
Equipment rental/depreciation	0	*	12	.14%	35	.22%	21	.76%
Equipment maintenance	0	*	0	*	41	.10%	20	.12%
Laboratory supplies	0	*	15	.38%	63	1.37%	28	1.77%
Other laboratory expenses	0	*	0	*	10	.19%	14	.11%
TOT. RADIOLOGY/IMAGING EXPENSES	0	*	15	1.03%	57	1.03%	25	1.21%
Fees for outside R/I services	0	*	0	*	16	.56%	10	.25%
Equipment rental/depreciation	0	*	12	.86%	26	.33%	13	.40%
Equipment maintenance	0	*	12	.26%	38	.11%	15	.10%
Radiology/imaging supplies	0	*	12	.44%	56	.66%	22	.63%
Other R/I expenses	0	*	0	*	0	*	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Physical therapy supplies	0	*	0	*	0	*	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	0	*	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 8F2: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	0	*	40	$4,352	69	$8,825	38	$5,327
Drugs and medications	0	*	19	$480	58	$3,502	28	$1,840
Gen. med. supplies/instruments	0	*	36	$3,211	58	$5,479	33	$3,407
Laundry and linens	0	*	31	$282	44	$336	33	$356
TOTAL BUILDING/OCCUPANCY EXP.	18	$2,008	40	$19,585	70	$19,685	38	$17,731
Rental/depreciation/occupancy	18	$2,008	40	$16,822	63	$15,351	35	$16,493
Utilities	0	*	24	$1,827	54	$2,216	25	$1,471
Housekeeping/mainten. supplies	0	*	15	$849	53	$1,286	24	$834
Purchased services	0	*	14	$1,365	36	$1,488	17	$1,293
TOTAL FURNITURE/EQUIPMENT EXP.	15	$378	35	$12,389	54	$3,843	33	$3,351
Rental/depreciation	11	$382	33	$9,840	49	$3,217	32	$2,913
Other furn./equipment expenses	0	*	19	$2,669	26	$1,100	16	$1,589
TOT. ADMIN. SUPPLIES/SERV. EXP.	15	$3,130	33	$6,882	53	$5,706	30	$5,281
TOTAL INSURANCE PREMIUMS	22	$17,385	40	$11,242	68	$10,504	38	$5,999
Professional liability	22	$15,780	38	$9,582	66	$9,779	36	$5,538
Other insurance expenses	15	$372	37	$922	56	$761	34	$482
TOTAL OUTSIDE PROFESSIONAL FEES	22	$3,562	39	$5,748	66	$2,484	37	$3,129
Medical professionals	0	*	18	$1,629	17	$497	11	$1,650
Legal and accounting	22	$1,126	38	$2,919	64	$1,443	36	$2,063
Management consultants	0	*	18	$1,520	29	$1,462	14	$1,117
Other nonphysician consultants	0	*	17	$1,889	11	$1,522	12	$2,413
TOTAL PROMOTION/MARKETING EXP.	11	$940	30	$2,862	59	$1,367	31	$951
TOTAL GROUP INTEREST EXPENSES	11	$411	24	$2,885	51	$1,931	27	$1,810
Real estate interest	0	*	0	*	0	*	0	*
Other interest	11	$230	22	$1,864	43	$1,636	23	$1,463
TOTAL OTHER NONPHYSICIAN EXP.	13	$3,178	24	$4,755	38	$2,261	23	$7,445
TOTAL NONPHYSICIAN EXPENSES	22	$76,991	40	$172,872	68	$157,767	38	$147,772

Table 8H: Physician Expenses and Earnings per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	0	*	0	*	24	$2,416	16	$4,194
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	16	$1,555	11	$3,752
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	22	$268,634	40	$337,219	69	$113,271	37	$148,598
TOTAL PHYSICIAN BENEFIT EXP.	19	$43,760	38	$40,879	67	$16,623	36	$24,340
Taxes: FICA, payroll, etc.	20	$4,350	34	$3,814	53	$3,860	30	$3,900
Insurance: health, life, etc.	20	$6,167	32	$6,789	57	$3,043	33	$4,040
Retirement/profit sharing/etc.	19	$26,661	33	$22,500	48	$6,056	29	$13,457
Dues/memberships/license fees	20	$1,757	35	$2,156	59	$1,616	36	$1,495
Meetings and travel	19	$2,595	32	$2,974	52	$1,027	31	$1,319
Other physician benefits	13	$1,827	23	$3,702	36	$1,540	28	$897
TOT. COMP. OF GROUP PHYSICIANS	21	$228,342	39	$280,895	65	$93,082	35	$119,702
GROUP EXCESS OR DEFICIT	20	$342	39	$0	67	$918	35	$69

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Table 8G2: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	0	*	40	.85%	69	3.06%	38	2.16%
Drugs and medications	0	*	19	.07%	58	1.24%	28	.58%
Gen. med. supplies/instruments	0	*	36	.74%	58	1.98%	33	1.04%
Laundry and linens	0	*	31	.05%	44	.11%	33	.14%
TOTAL BUILDING/OCCUPANCY EXP.	18	.49%	40	3.54%	69	7.36%	38	6.65%
Rental/depreciation/occupancy	18	.46%	40	3.15%	63	5.93%	35	5.52%
Utilities	0	*	24	.38%	54	.78%	25	.56%
Housekeeping/mainten. supplies	0	*	15	.18%	53	.49%	24	.32%
Purchased services	0	*	14	.28%	36	.51%	17	.55%
TOTAL FURNITURE/EQUIPMENT EXP.	15	.10%	35	2.35%	54	1.40%	33	1.00%
Rental/depreciation	11	.12%	33	2.12%	49	1.13%	32	.87%
Other furn./equipment expenses	0	*	19	.46%	26	.36%	16	.36%
TOT. ADMIN. SUPPLIES/SERV. EXP.	15	.84%	33	1.53%	53	2.18%	30	1.85%
TOTAL INSURANCE PREMIUMS	22	4.71%	40	2.25%	67	3.56%	38	2.07%
Professional liability	22	4.46%	38	1.96%	65	3.15%	36	1.82%
Other insurance expenses	15	.08%	37	.20%	55	.30%	34	.16%
TOTAL OUTSIDE PROFESSIONAL FEES	22	.94%	39	1.12%	65	.91%	37	1.00%
Medical professionals	0	*	18	.42%	17	.18%	11	.72%
Legal and accounting	22	.34%	38	.53%	63	.49%	36	.63%
Management consultants	0	*	18	.37%	28	.47%	14	.31%
Other nonphysician consultants	0	*	17	.48%	11	.68%	12	.74%
TOTAL PROMOTION/MARKETING EXP.	11	.10%	30	.44%	59	.44%	31	.30%
TOTAL GROUP INTEREST EXPENSES	11	.11%	24	.51%	51	.68%	27	.47%
Real estate interest	0	*	0	*	0	*	0	*
Other interest	11	.11%	22	.39%	43	.53%	23	.47%
TOTAL OTHER NONPHYSICIAN EXP.	13	1.06%	24	.91%	38	.81%	23	2.77%
TOTAL NONPHYSICIAN EXPENSES	22	23.49%	40	35.81%	68	58.82%	38	50.10%

Table 8I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY		CARDIOLOGY		FAMILY PRACTICE		INTERNAL MEDICINE	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	0	*	0	*	24	.75%	16	1.24%
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	16	.47%	11	1.04%
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	22	76.48%	40	64.12%	69	40.68%	37	49.89%
TOTAL PHYSICIAN BENEFIT EXP.	19	10.85%	38	8.10%	66	6.24%	36	7.04%
Taxes: FICA, payroll, etc.	20	1.29%	34	.77%	52	1.39%	30	1.27%
Insurance: health, life, etc.	20	1.56%	32	1.29%	56	1.23%	33	1.37%
Retirement/profit sharing/etc.	19	5.78%	33	4.30%	47	2.23%	29	4.51%
Dues/memberships/license fees	20	.46%	35	.44%	58	.52%	36	.47%
Meetings and travel	19	.46%	32	.56%	51	.43%	31	.41%
Other physician benefits	13	.56%	23	.67%	36	.53%	28	.31%
TOT. COMP. OF GROUP PHYSICIANS	21	63.08%	39	54.47%	64	34.01%	35	37.84%
GROUP EXCESS OR DEFICIT	20	.09%	39	.00%	67	.38%	35	.02%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Graph 9: Total Net Revenue and Total Nonphysician Expenses per FTE Physician for Neurology, Obstetrics/Gynecology, Ophthalmology, and Pediatrics Groups

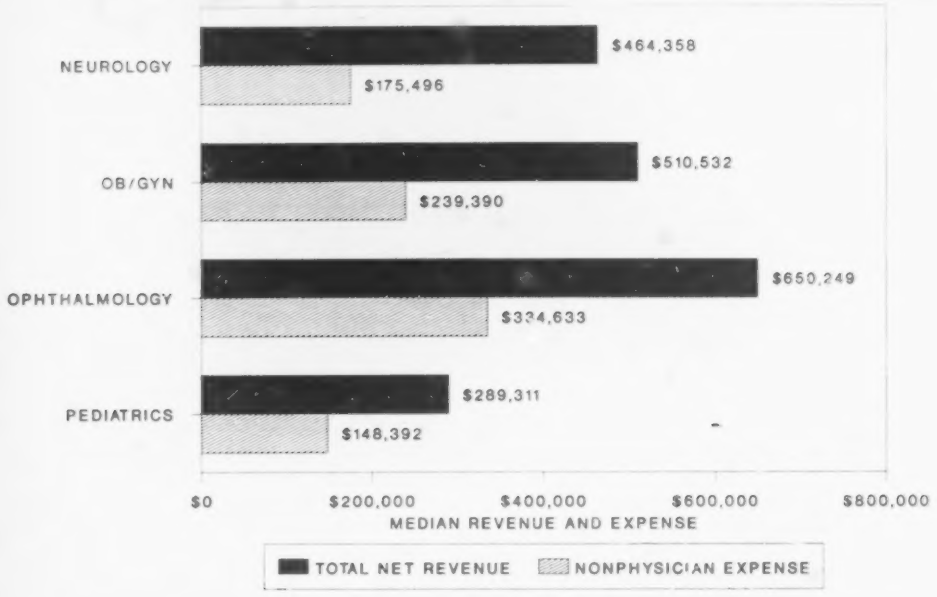

Table 9A: Number of FTE Employees per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

EMPLOYEE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	14	4.07	34	4.28	34	5.94	18	3.78
Administrative staff	14	.29	33	.25	31	.36	18	.20
Business office	14	.86	32	.75	33	1.00	18	.59
Information services	0	*	0	*	10	.25	0	*
Housekeeping/mainten./security	0	*	0	*	10	.25	0	*
Other admin. support staff	0	*	0	*	12	.33	0	*
Registered Nurses	0	*	28	.83	19	.57	17	.67
LPNs, Medical Assistants, etc.	0	*	30	.86	30	1.82	16	.79
Medical receptionists	14	.96	33	.77	31	1.00	18	.66
Med. secretaries/transcribers	13	.43	28	.33	24	.31	10	.17
Medical records	11	.25	21	.33	19	.22	12	.19
Nonphysician providers	0	*	16	.43	11	.25	0	*
Laboratory	0	*	20	.33	0	*	11	.30
Radiology/imaging	0	*	15	.33	0	*	0	*
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	16	.72	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	0	*	19	.50	0	*

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Table 9B: Revenue Per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

REVENUE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	14	$394,056	33	$495,335	31	$650,249	17	$288,060
Gross fee-for-service charges	14	$456,978	33	$585,417	30	$873,158	17	$304,314
Adjustments	13	$73,933	29	$79,972	28	$173,252	16	$24,903
Adjusted fee-for-serv. charges	12	$463,261	28	$509,261	26	$656,742	14	$298,224
Bad debts	12	$22,669	24	$15,850	21	$8,813	12	$5,481
NET PREPAID REVENUE	0	*	0	*	0	*	0	*
Prepaid patient charges	0	*	0	*	0	*	0	*
Capitation revenue	0	*	0	*	0	*	0	*
Other prepaid contract revenue	0	*	0	*	0	*	0	*
Prof./med. purchased services	0	*	0	*	0	*	0	*
NET OTHER REVENUE	0	*	25	$4,416	19	$12,741	0	*
Gross rev. from other activity	0	*	25	$5,384	18	$12,199	0	*
Cost of sales and/or expenses	0	*	0	*	0	*	0	*
TOTAL GROSS PATIENT CHARGES	11	$440,270	27	$577,198	24	$889,939	16	$306,618
TOTAL NET REVENUE	14	$464,358	36	$510,532	33	$650,249	18	$289,311

Table 9C: Accounts Receivable Aging by Single Specialty Group Type for Selected Single Specialty Groups

ACCOUNTS RECEIVABLE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	13	103,265.33	32	144,221.54	31	129,943.13	17	49,130.71
0 TO 30 DAYS % OF TOTAL A/R	12	33.82	31	34.56	31	44.13	15	32.81
31 TO 60 DAYS % OF TOTAL A/R	12	18.78	31	19.78	31	20.30	16	17.88
61 TO 90 DAYS % OF TOTAL A/R	12	13.09	31	8.57	31	9.79	14	8.98
91 TO 120 DAYS % OF TOTAL A/R	12	7.19	31	6.16	31	4.95	15	6.25
OVER 120 DAYS % OF TOTAL A/R	11	30.52	28	28.75	30	20.79	14	30.69

Table 9D: Ratios and Percentages by Single Specialty Group Type for Selected Single Specialty Groups

RATIOS AND PERCENTAGES	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	12	3.31	26	2.98	24	2.34	13	2.85
GROSS COLLECTION PERCENTAGE	14	81.92	32	84.24	29	78.98	17	88.53
ADJUSTED COLLECTION PERCENTAGE	12	95.02	28	97.42	26	98.69	14	98.82

Table 9E: Breakout of Total Patient Charges by Payor by Single Specialty Group Type for Selected Single Specialty Groups

PAYOR CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	12	26.50%	34	3.30%	31	55.00%	0	*
MEDICAID	12	7.11%	25	3.40%	28	3.50%	17	5.79%
MANAGED CARE	11	8.00%	20	27.25%	24	10.00%	15	15.00%
COMMERCIAL, PRIVATE, ETC.	12	54.00%	35	76.00%	31	29.00%	17	74.00%

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Table 9F1: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	14	$70,125	35	$80,192	32	$129,653	17	$70,618
Administrative staff	12	$10,605	28	$11,189	22	$17,929	15	$7,904
Business office	11	$11,583	24	$14,109	22	$18,085	14	$9,321
Information services	0	*	0	*	0	*	0	*
Housekeeping/mainten./security	0	*	0	*	0	*	0	*
Other admin. support staff	0	*	0	*	10	$12,025	0	*
Registered Nurses	0	*	26	$20,765	12	$17,147	13	$14,377
LPNs, Medical Assistants, etc.	0	*	21	$14,650	21	$30,679	13	$13,788
Medical receptionists	10	$13,810	26	$10,981	20	$20,377	14	$8,789
Med. secretaries/transcribers	0	*	24	$3,949	15	$3,917	0	*
Medical records	0	*	18	$3,768	11	$3,000	0	*
Nonphysician providers	0	*	14	$8,792	11	$21,772	0	*
Laboratory	0	*	17	$5,562	0	*	0	*
Radiology/imaging	0	*	15	$5,802	0	*	0	*
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	13	$15,547	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	0	*	15	$8,406	0	*
TOTAL NONPHY. EMP. BENEFIT EXP.	14	$20,237	34	$21,997	30	$34,286	16	$13,044
Taxes: FICA, payroll, etc.	13	$5,360	32	$6,644	29	$12,793	16	$5,518
Insurance: health, life, etc.	14	$5,005	34	$6,523	26	$10,138	16	$4,050
Retirement and profit sharing	13	$6,854	30	$7,625	24	$7,278	14	$2,467
Other employee benefits	0	*	27	$1,929	23	$3,153	11	$613
TOTAL INFO. SERVICES EXPENSES	14	$8,649	34	$10,019	27	$13,504	17	$5,464
Service bureau fees	0	*	13	$3,891	0	*	0	*
Equip./software rent./deprec.	0	*	15	$3,750	13	$4,584	10	$2,091
Equipment/software maintenance	10	$1,679	25	$1,645	20	$2,039	15	$929
Information services supplies	0	*	0	*	11	$1,333	0	*
Telephone/telecommunications	13	$4,950	32	$5,544	27	$5,686	16	$3,389
Other info. services expenses	0	*	0	*	0	*	0	*
TOTAL LABORATORY EXPENSES	0	*	32	$17,007	0	*	17	$3,354
Fees for outside lab services	0	*	28	$13,492	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	10	$396	0	*	0	*
Laboratory supplies	0	*	19	$4,344	0	*	11	$3,200
Other laboratory expenses	0	*	0	*	0	*	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	0	*	16	$4,009	0	*	0	*
Fees for outside R/I services	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	10	$3,096	0	*	0	*
Equipment maintenance	0	*	11	$1,040	0	*	0	*
Radiology/imaging supplies	0	*	12	$1,235	0	*	0	*
Other R/I expenses	0	*	0	*	0	*	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Physical therapy supplies	0	*	0	*	0	*	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	18	$20,592	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	13	$10,725	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 9G1: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	14	18.28%	35	16.33%	32	19.89%	17	22.68%
Administrative staff	12	2.23%	28	2.21%	22	2.79%	15	2.68%
Business office	11	2.51%	24	2.66%	22	2.77%	14	3.42%
Information services	0	*	0	*	0	*	0	*
Housekeeping/mainten./security	0	*	0	*	0	*	0	*
Other admin. support staff	0	*	0	*	10	1.04%	0	*
Registered Nurses	0	*	26	3.93%	12	1.98%	13	5.08%
LPNs, Medical Assistants, etc.	0	*	21	3.14%	21	4.69%	13	4.55%
Medical receptionists	10	3.67%	26	2.33%	20	2.54%	14	4.48%
Med. secretaries/transcribers	0	*	24	.76%	15	.59%	0	*
Medical records	0	*	18	.69%	11	.46%	0	*
Nonphysician providers	0	*	14	2.16%	11	2.68%	0	*
Laboratory	0	*	17	1.12%	0	*	0	*
Radiology/imaging	0	*	15	.95%	0	*	0	*
Physical therapy	0	*	0	*	0	*	0	*
Optical	0	*	0	*	13	2.49%	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	0	*	0	*	15	1.43%	0	*
TOTAL NONPHY. EMP. BENEFIT EXP.	14	3.93%	34	4.18%	30	4.88%	16	4.25%
Taxes: FICA, payroll, etc.	13	1.46%	32	1.32%	29	1.91%	16	1.91%
Insurance: health, life, etc.	14	1.46%	34	1.40%	26	1.59%	16	1.43%
Retirement and profit sharing	13	1.23%	30	1.44%	24	1.27%	14	.93%
Other employee benefits	0	*	27	.45%	23	.46%	11	.22%
TOTAL INFO. SERVICES EXPENSES	14	2.04%	34	1.79%	27	1.80%	17	2.26%
Service bureau fees	0	*	13	.73%	0	*	0	*
Equip./software rent./deprec.	0	*	15	.57%	13	.90%	10	.72%
Equipment/software maintenance	10	.44%	25	.30%	20	.39%	15	.34%
Information services supplies	0	*	0	*	11	.23%	0	*
Telephone/telecommunications	13	1.20%	32	1.09%	27	.88%	16	1.21%
Other info. services expenses	0	*	0	*	0	*	0	*
TOTAL LABORATORY EXPENSES	0	*	32	3.24%	0	*	17	1.15%
Fees for outside lab services	0	*	28	2.54%	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	10	.08%	0	*	0	*
Laboratory supplies	0	*	19	.91%	0	*	11	1.07%
Other laboratory expenses	0	*	0	*	0	*	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	0	*	16	.67%	0	*	0	*
Fees for outside R/I services	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	10	.49%	0	*	0	*
Equipment maintenance	0	*	11	.13%	0	*	0	*
Radiology/imaging supplies	0	*	12	.25%	0	*	0	*
Other R/I expenses	0	*	0	*	0	*	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Physical therapy supplies	0	*	0	*	0	*	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	18	4.20%	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	13	2.77%	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 9F2: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	13	$2,522	34	$10,531	28	$7,494	17	$22,497
Drugs and medications	0	*	23	$2,179	19	$3,748	15	$19,365
Gen. med. supplies/instruments	10	$2,117	28	$8,397	20	$6,235	14	$3,913
Laundry and linens	10	$444	27	$732	10	$182	0	*
TOTAL BUILDING/OCCUPANCY EXP.	14	$20,536	33	$28,913	28	$47,970	17	$19,400
Rental/depreciation/occupancy	13	$19,200	33	$24,804	28	$36,488	17	$16,698
Utilities	0	*	25	$2,300	21	$3,264	10	$2,242
Housekeeping/mainten. supplies	0	*	18	$576	20	$2,337	0	*
Purchased services	0	*	17	$1,242	18	$2,536	0	*
TOTAL FURNITURE/EQUIPMENT EXP.	11	$7,596	29	$7,491	22	$24,950	13	$3,122
Rental/depreciation	0	*	25	$6,136	22	$21,753	13	$2,998
Other furn./equipment expenses	0	*	15	$1,538	17	$3,551	0	*
TOT. ADMIN. SUPPLIES/SERV. EXP.	11	$6,064	30	$7,911	21	$10,798	11	$4,449
TOTAL INSURANCE PREMIUMS	14	$6,175	34	$33,858	26	$11,201	17	$6,386
Professional liability	13	$4,766	32	$30,069	25	$8,050	17	$3,996
Other insurance expenses	11	$1,378	27	$1,053	25	$1,781	15	$1,400
TOTAL OUTSIDE PROFESSIONAL FEES	14	$6,213	34	$6,323	26	$9,063	18	$2,465
Medical professionals	0	*	0	*	10	$5,177	0	*
Legal and accounting	14	$2,619	32	$2,957	27	$6,078	18	$1,456
Management consultants	0	*	14	$2,447	16	$2,086	0	*
Other nonphysician consultants	0	*	0	*	11	$3,125	0	*
TOTAL PROMOTION/MARKETING EXP.	0	*	28	$1,776	24	$7,801	12	$814
TOTAL GROUP INTEREST EXPENSES	10	$3,861	23	$1,526	24	$3,409	0	*
Real estate interest	0	*	0	*	0	*	0	*
Other interest	0	*	18	$1,467	21	$3,535	0	*
TOTAL OTHER NONPHYSICIAN EXP.	0	*	26	$4,343	19	$12,639	10	$3,883
TOTAL NONPHYSICIAN EXPENSES	14	$175,496	35	$239,390	31	$334,633	18	$148,392

Table 9H: Physician Expenses and Earnings per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	0	*	0	*	0	*	0	*
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	0	*	0	*
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	14	$263,124	35	$265,691	30	$332,687	15	$139,228
TOTAL PHYSICIAN BENEFIT EXP.	11	$36,509	36	$46,532	29	$45,264	16	$18,951
Taxes: FICA, payroll, etc.	10	$4,025	32	$4,206	27	$3,789	12	$3,806
Insurance: health, life, etc.	12	$5,247	33	$7,175	26	$6,833	14	$2,897
Retirement/profit sharing/etc.	0	*	31	$23,098	22	$21,052	11	$8,000
Dues/memberships/license fees	0	*	32	$1,996	29	$3,479	15	$1,400
Meetings and travel	0	*	29	$4,500	26	$3,340	11	$1,749
Other physician benefits	0	*	21	$3,525	19	$2,728	0	*
TOT. COMP. OF GROUP PHYSICIANS	12	$211,182	34	$200,419	32	$253,879	14	$106,065
GROUP EXCESS OR DEFICIT	12	$1,622	34	$0	28	$4,187	14	$2,585

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Table 9G2: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	13	.51%	34	2.01%	28	1.20%	17	7.83%
Drugs and medications	0	*	23	.40%	19	.57%	15	7.07%
Gen. med. supplies/instruments	10	.43%	28	1.42%	20	1.30%	14	1.45%
Laundry and linens	10	.14%	27	.12%	10	.04%	0	*
TOTAL BUILDING/OCCUPANCY EXP.	14	4.91%	33	5.39%	28	6.17%	17	6.91%
Rental/depreciation/occupancy	13	4.36%	33	4.47%	28	6.09%	17	6.01%
Utilities	0	*	25	.47%	21	.50%	10	.80%
Housekeeping/mainten. supplies	0	*	18	.14%	20	.26%	0	*
Purchased services	0	*	17	.27%	18	.34%	0	*
TOTAL FURNITURE/EQUIPMENT EXP.	11	1.54%	29	1.28%	22	3.28%	13	1.45%
Rental/depreciation	0	*	25	1.21%	22	2.78%	13	1.40%
Other furn./equipment expenses	0	*	15	.33%	17	.57%	0	*
TOT. ADMIN. SUPPLIES/SERV. EXP.	11	1.38%	30	1.63%	21	1.61%	11	1.96%
TOTAL INSURANCE PREMIUMS	14	1.57%	34	6.66%	26	1.48%	17	2.11%
Professional liability	13	.97%	32	6.41%	25	.96%	17	1.58%
Other insurance expenses	11	.29%	27	.24%	25	.27%	15	.52%
TOTAL OUTSIDE PROFESSIONAL FEES	14	1.32%	34	1.21%	26	1.33%	18	.88%
Medical professionals	0	*	0	*	10	.56%	0	*
Legal and accounting	14	.64%	32	.55%	27	.79%	18	.53%
Management consultants	0	*	14	.50%	16	.28%	0	*
Other nonphysician consultants	0	*	0	*	11	.48%	0	*
TOTAL PROMOTION/MARKETING EXP.	0	*	28	.41%	24	1.30%	12	.27%
TOTAL GROUP INTEREST EXPENSES	10	.94%	23	.29%	24	.51%	0	*
Real estate interest	0	*	0	*	0	*	0	*
Other interest	0	*	18	.26%	21	.58%	0	*
TOTAL OTHER NONPHYSICIAN EXP.	0	*	26	.89%	19	1.69%	10	1.37%
TOTAL NONPHYSICIAN EXPENSES	14	44.70%	35	48.99%	31	51.48%	18	55.58%

Table 9I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	NEUROLOGY		OBSTETRICS/GYNECOLOGY		OPHTHALMOLOGY		PEDIATRICS	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	0	*	0	*	0	*	0	*
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	0	*	0	*
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	14	55.30%	35	51.01%	30	47.72%	15	45.81%
TOTAL PHYSICIAN BENEFIT EXP.	11	7.66%	36	9.21%	29	6.86%	16	6.15%
Taxes: FICA, payroll, etc.	10	.91%	32	.93%	27	.61%	12	1.49%
Insurance: health, life, etc.	12	1.19%	33	1.45%	26	.87%	14	1.07%
Retirement/profit sharing/etc.	0	*	31	4.90%	22	3.02%	11	2.67%
Dues/memberships/license fees	0	*	32	.41%	29	.44%	15	.49%
Meetings and travel	0	*	29	.95%	26	.51%	11	.53%
Other physician benefits	0	*	21	.63%	19	.42%	0	*
TOT. COMP. OF GROUP PHYSICIANS	12	45.17%	34	41.84%	32	38.71%	14	33.08%
GROUP EXCESS OR DEFICIT	12	.31%	34	.00%	28	.51%	14	.86%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Graph 10: Total Net Revenue and Total Nonphysician Expenses per FTE Physician for Radiology, Surgery: General, Surgery: Orthopedic, and Urology Groups

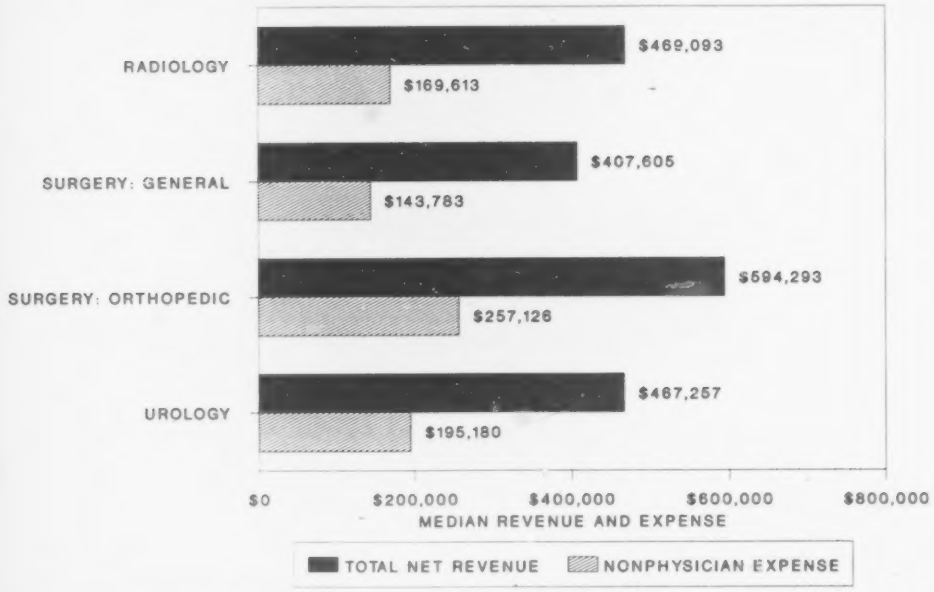

Table 10A: Number of FTE Employees per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

EMPLOYEE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. FTE EMPLOYEES PER FTE PHY.	29	2.39	16	2.42	96	4.26	16	3.45
Administrative staff	26	.22	12	.25	92	.26	15	.29
Business office	27	.94	15	.60	92	.86	15	.75
Information services	0	*	0	*	36	.20	0	*
Housekeeping/mainten./security	0	*	0	*	19	.19	0	*
Other admin. support staff	10	.09	0	*	22	.22	0	*
Registered Nurses	0	*	0	*	55	.40	0	*
LPNs, Medical Assistants, etc.	0	*	12	.48	72	.67	13	.67
Medical receptionists	17	.33	15	.50	90	.67	15	.67
Med. secretaries/transcribers	20	.22	13	.25	94	.45	13	.33
Medical records	0	*	0	*	65	.25	0	*
Nonphysician providers	0	*	0	*	26	.34	0	*
Laboratory	0	*	0	*	0	*	0	*
Radiology/imaging	19	.58	0	*	93	.37	12	.25
Physical therapy	0	*	0	*	24	.79	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	10	.09	0	*	26	.50	0	*

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 10B: Revenue per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

REVENUE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
NET FEE-FOR-SERVICE REVENUE	30	$454,965	15	$397,776	93	$582,209	15	$461,786
Gross fee-for-service charges	30	$550,690	15	$492,612	93	$696,449	14	$580,394
Adjustments	29	$69,146	12	$95,722	87	$78,610	13	$77,941
Adjusted fee-for-serv. charges	29	$479,313	12	$421,937	80	$591,292	13	$478,786
Bad debts	26	$39,198	0	*	75	$18,096	12	$13,241
NET PREPAID REVENUE	0	*	0	*	0	*	0	*
Prepaid patient charges	0	*	0	*	0	*	0	*
Capitation revenue	0	*	0	*	0	*	0	*
Other prepaid contract revenue	0	*	0	*	0	*	0	*
Prof./med. purchased services	0	*	0	*	0	*	0	*
NET OTHER REVENUE	22	$5,580	0	*	65	$5,087	0	*
Gross rev. from other activity	22	$5,580	10	$3,218	62	$5,027	10	$3,585
Cost of sales and/or expenses	0	*	0	*	0	*	0	*
TOTAL GROSS PATIENT CHARGES	24	$564,251	13	$468,337	78	$741,672	15	$556,727
TOTAL NET REVENUE	30	$469,093	16	$407,605	96	$594,293	16	$467,257

Table 10C: Accounts Receivable Aging by Single Specialty Group Type for Selected Single Specialty Groups

ACCOUNTS RECEIVABLE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOT. ACCOUNTS REC. - $/FTE PHY.	27	129,913.07	15	119,345.00	92	187,594.10	14	100,412.58
0 TO 30 DAYS % OF TOTAL A/R	25	34.23	13	28.66	84	33.42	14	39.09
31 TO 60 DAYS % OF TOTAL A/R	26	21.75	13	20.85	83	18.77	14	17.75
61 TO 90 DAYS % OF TOTAL A/R	25	11.53	14	9.39	83	10.03	14	10.78
91 TO 120 DAYS % OF TOTAL A/R	26	7.66	13	7.47	83	6.43	14	6.41
OVER 120 DAYS % OF TOTAL A/R	26	21.66	13	23.33	82	27.43	14	25.95

Table 10D: Ratios and Percentages by Single Specialty Group Type for Selected Single Specialty Groups

RATIOS AND PERCENTAGES	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
ACCOUNTS RECEIVABLE RATIO	26	3.13	11	3.34	77	3.58	12	2.53
GROSS COLLECTION PERCENTAGE	30	80.21	15	84.08	92	82.94	14	84.12
ADJUSTED COLLECTION PERCENTAGE	29	92.97	12	98.47	79	95.17	13	97.68

Table 10E: Breakout of Total Patient Charges by Payor by Single Specialty Group Type for Selected Single Specialty Groups

PAYOR CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
MEDICARE	28	30.05%	16	33.50%	95	19.40%	16	32.51%
MEDICAID	27	6.00%	15	5.00%	85	3.00%	15	3.00%
MANAGED CARE	23	7.30%	15	17.00%	73	11.00%	13	11.50%
COMMERCIAL, PRIVATE, ETC.	28	55.13%	16	46.20%	95	67.00%	16	49.00%

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Table 10F1: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	28	$50,586	16	$46,984	95	$88,754	16	$62,717
Administrative staff	24	$8,651	11	$9,250	79	$11,250	11	$9,083
Business office	24	$17,227	14	$10,604	81	$15,619	10	$11,256
Information services	0	*	0	*	27	$3,000	0	*
Housekeeping/mainten./security	0	*	0	*	22	$1,601	0	*
Other admin. support staff	0	*	0	*	19	$5,187	0	*
Registered Nurses	0	*	0	*	47	$13,111	0	*
LPNs, Medical Assistants, etc.	0	*	11	$9,018	57	$12,622	10	$8,103
Medical receptionists	13	$6,304	11	$7,778	76	$10,515	11	$9,424
Med. secretaries/transcribers	14	$4,514	0	*	79	$8,843	0	*
Medical records	0	*	0	*	46	$3,006	0	*
Nonphysician providers	0	*	0	*	22	$14,310	0	*
Laboratory	0	*	0	*	0	*	0	*
Radiology/imaging	19	$16,407	0	*	77	$8,352	10	$7,147
Physical therapy	0	*	0	*	24	$21,234	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	10	$1,804	0	*	21	$5,924	0	*
TOTAL NONPHY. EMP. BENEFIT EXP.	28	$14,863	16	$14,005	94	$25,406	15	$15,363
Taxes: FICA, payroll, etc.	27	$4,233	16	$4,260	89	$8,612	13	$4,733
Insurance: health, life, etc.	27	$4,476	16	$3,734	89	$7,700	14	$4,100
Retirement and profit sharing	26	$4,675	16	$4,448	87	$7,605	12	$4,444
Other employee benefits	20	$1,053	11	$761	62	$1,991	0	*
TOTAL INFO. SERVICES EXPENSES	27	$8,159	16	$5,778	91	$10,218	15	$10,307
Service bureau fees	0	*	0	*	16	$422	0	*
Equip./software rent./deprec.	20	$3,514	10	$2,367	59	$3,214	10	$3,122
Equipment/software maintenance	18	$1,282	14	$843	75	$2,079	12	$1,285
Information services supplies	11	$1,984	0	*	40	$881	0	*
Telephone/telecommunications	18	$2,054	14	$3,377	88	$4,961	13	$4,699
Other info. services expenses	0	*	0	*	10	$501	0	*
TOTAL LABORATORY EXPENSES	0	*	0	*	0	*	11	$6,615
Fees for outside lab services	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Laboratory supplies	0	*	0	*	0	*	0	*
Other laboratory expenses	0	*	0	*	0	*	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	21	$40,455	0	*	88	$5,695	12	$7,213
Fees for outside R/I services	0	*	0	*	10	$3,990	0	*
Equipment rental/depreciation	20	$18,076	0	*	52	$1,309	0	*
Equipment maintenance	18	$5,352	0	*	61	$553	0	*
Radiology/imaging supplies	21	$9,489	0	*	76	$4,310	10	$3,850
Other R/I expenses	0	*	0	*	15	$714	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	29	$4,643	0	*
Equipment rental/depreciation	0	*	0	*	20	$1,620	0	*
Equipment maintenance	0	*	0	*	13	$492	0	*
Physical therapy supplies	0	*	0	*	24	$1,448	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	0	*	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 10G1: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL NONPHYSICIAN SALARIES	28	11.03%	16	10.92%	95	16.44%	16	14.06%
Administrative staff	24	1.80%	11	2.22%	79	2.03%	11	2.10%
Business office	24	3.29%	14	2.49%	81	2.73%	10	2.51%
Information services	0	*	0	*	27	.55%	0	*
Housekeeping/mainten./security	0	*	0	*	22	.37%	0	*
Other admin. support staff	0	*	0	*	19	.73%	0	*
Registered Nurses	0	*	0	*	47	1.79%	0	*
LPNs, Medical Assistants, etc.	0	*	11	2.28%	57	2.13%	10	1.99%
Medical receptionists	13	1.07%	11	1.79%	76	1.74%	11	1.50%
Med. secretaries/transcribers	14	1.03%	0	*	79	1.54%	0	*
Medical records	0	*	0	*	46	.49%	0	*
Nonphysician providers	0	*	0	*	22	2.09%	0	*
Laboratory	0	*	0	*	0	*	0	*
Radiology/imaging	19	3.44%	0	*	77	1.47%	10	1.48%
Physical therapy	0	*	0	*	24	3.36%	0	*
Optical	0	*	0	*	0	*	0	*
Cert. Reg. Nurse Anesthetists	0	*	0	*	0	*	0	*
Other med./ancill. serv. staff	10	.36%	0	*	21	.98%	0	*
TOTAL NONPHY. EMP. BENEFIT EXP.	28	2.98%	16	3.65%	94	4.52%	15	3.88%
Taxes: FICA, payroll, etc.	27	.91%	16	1.17%	89	1.45%	13	1.14%
Insurance: health, life, etc.	27	1.01%	16	.93%	89	1.29%	14	1.07%
Retirement and profit sharing	26	.99%	16	1.18%	87	1.31%	12	.91%
Other employee benefits	20	.25%	11	.16%	62	.31%	0	*
TOTAL INFO. SERVICES EXPENSES	27	1.65%	16	1.32%	91	1.57%	15	2.16%
Service bureau fees	0	*	0	*	16	.09%	0	*
Equip./software rent./deprec.	20	.59%	10	.50%	59	.52%	10	.75%
Equipment/software maintenance	18	.27%	14	.19%	75	.37%	12	.29%
Information services supplies	11	.34%	0	*	40	.14%	0	*
Telephone/telecommunications	18	.40%	14	.80%	88	.81%	13	1.10%
Other info. services expenses	0	*	0	*	10	.05%	0	*
TOTAL LABORATORY EXPENSES	0	*	0	*	0	*	11	1.29%
Fees for outside lab services	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Laboratory supplies	0	*	0	*	0	*	0	*
Other laboratory expenses	0	*	0	*	0	*	0	*
TOT. RADIOLOGY/IMAGING EXPENSES	21	8.81%	0	*	88	1.01%	12	1.64%
Fees for outside R/I services	0	*	0	*	10	.64%	0	*
Equipment rental/depreciation	20	3.58%	0	*	52	.19%	0	*
Equipment maintenance	18	1.16%	0	*	61	.09%	0	*
Radiology/imaging supplies	21	1.91%	0	*	76	.78%	10	.76%
Other R/I expenses	0	*	0	*	15	.11%	0	*
TOTAL PHYSICAL THERAPY EXPENSES	0	*	0	*	29	.72%	0	*
Equipment rental/depreciation	0	*	0	*	20	.27%	0	*
Equipment maintenance	0	*	0	*	13	.07%	0	*
Physical therapy supplies	0	*	0	*	24	.27%	0	*
Oth. physical therapy expenses	0	*	0	*	0	*	0	*
TOTAL OPTICAL EXPENSES	0	*	0	*	0	*	0	*
Equipment rental/depreciation	0	*	0	*	0	*	0	*
Equipment maintenance	0	*	0	*	0	*	0	*
Optical supplies	0	*	0	*	0	*	0	*
Other optical expenses	0	*	0	*	0	*	0	*

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Table 10F2: Nonphysician Expenses per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	15	$2,848	16	$3,686	93	$13,181	15	$20,975
Drugs and medications	0	*	0	*	47	$935	10	$9,488
Gen. med. supplies/instruments	0	*	14	$3,246	78	$12,239	10	$11,456
Laundry and linens	14	$569	12	$510	67	$699	10	$1,016
TOTAL BUILDING/OCCUPANCY EXP.	25	$14,270	16	$15,020	91	$29,189	15	$27,392
Rental/depreciation/occupancy	25	$12,682	16	$14,090	89	$25,204	13	$22,392
Utilities	18	$1,374	0	*	53	$2,113	10	$1,472
Housekeeping/mainten. supplies	15	$272	0	*	49	$1,017	0	*
Purchased services	0	*	0	*	36	$1,811	0	*
TOTAL FURNITURE/EQUIPMENT EXP.	20	$3,315	13	$3,148	80	$6,073	12	$4,134
Rental/depreciation	19	$2,023	10	$2,642	70	$5,126	0	*
Other furn./equipment expenses	15	$1,278	0	*	47	$1,639	0	*
TOT. ADMIN. SUPPLIES/SERV. EXP.	23	$7,609	15	$5,354	73	$9,092	11	$6,667
TOTAL INSURANCE PREMIUMS	27	$8,639	16	$20,443	91	$34,872	15	$11,921
Professional liability	28	$7,778	16	$19,723	88	$32,166	12	$10,192
Other insurance expenses	25	$1,314	16	$2,106	75	$1,336	12	$853
TOTAL OUTSIDE PROFESSIONAL FEES	26	$4,664	16	$3,774	89	$6,267	16	$4,406
Medical professionals	0	*	0	*	15	$2,846	0	*
Legal and accounting	25	$2,244	16	$2,306	84	$3,772	14	$3,042
Management consultants	13	$1,879	0	*	22	$2,312	0	*
Other nonphysician consultants	0	*	0	*	33	$1,800	0	*
TOTAL PROMOTION/MARKETING EXP.	17	$1,704	0	*	74	$2,720	13	$1,266
TOTAL GROUP INTEREST EXPENSES	21	$3,081	0	*	57	$1,323	0	*
Real estate interest	0	*	0	*	0	*	0	*
Other interest	19	$3,081	0	*	53	$1,323	0	*
TOTAL OTHER NONPHYSICIAN EXP.	17	$3,354	10	$5,318	55	$7,057	10	$14,357
TOTAL NONPHYSICIAN EXPENSES	29	$169,613	16	$143,783	96	$257,126	16	$195,180

Table 10H: Physician Expenses and Earnings per FTE Physician by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	10	$9,868	0	*	12	$7,307	0	*
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	0	*	0	*
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	27	$278,126	16	$262,030	96	$352,459	16	$259,638
TOTAL PHYSICIAN BENEFIT EXP.	26	$46,610	16	$45,966	93	$48,307	14	$47,978
Taxes: FICA, payroll, etc.	23	$3,881	16	$3,902	81	$4,000	13	$3,717
Insurance: health, life, etc.	24	$6,635	16	$5,998	79	$6,630	14	$5,640
Retirement/profit sharing/etc.	25	$26,690	16	$25,189	78	$24,341	12	$22,500
Dues/memberships/license fees	22	$2,275	16	$2,383	82	$2,494	14	$3,076
Meetings and travel	21	$3,987	16	$2,245	81	$4,123	14	$3,662
Other physician benefits	18	$3,201	11	$3,382	70	$3,669	0	*
TOT. COMP. OF GROUP PHYSICIANS	26	$243,876	16	$208,276	93	$296,123	15	$208,669
GROUP EXCESS OR DEFICIT	27	$93	16	$1,135	90	$182	15	$277

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Table 10G2: Nonphysician Expenses as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

NONPHYSICIAN EXPENSES	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL MED./SURGICAL SUPPLY EXP.	15	.57%	16	.80%	93	2.40%	15	4.47%
Drugs and medications	0	*	0	*	47	.16%	10	1.82%
Gen. med. supplies/instruments	0	*	14	.71%	78	2.08%	10	2.48%
Laundry and linens	14	.11%	12	.13%	67	.11%	10	.18%
TOTAL BUILDING/OCCUPANCY EXP.	25	3.08%	16	4.02%	91	5.19%	15	5.56%
Rental/depreciation/occupancy	25	2.68%	16	3.60%	89	4.66%	13	4.80%
Utilities	18	.31%	0	*	53	.42%	10	.33%
Housekeeping/mainten. supplies	15	.06%	0	*	49	.17%	0	*
Purchased services	0	*	0	*	36	.31%	0	*
TOTAL FURNITURE/EQUIPMENT EXP.	20	.59%	13	.72%	80	.96%	12	1.02%
Rental/depreciation	19	.46%	10	.65%	70	.81%	0	*
Other furn./equipment expenses	15	.29%	0	*	47	.23%	0	*
TOT. ADMIN. SUPPLIES/SERV. EXP.	23	1.69%	15	1.38%	73	1.59%	11	1.59%
TOTAL INSURANCE PREMIUMS	27	1.71%	16	6.28%	91	5.67%	15	2.80%
Professional liability	28	1.61%	16	5.61%	88	5.28%	12	2.22%
Other insurance expenses	25	.26%	16	.50%	75	.22%	12	.16%
TOTAL OUTSIDE PROFESSIONAL FEES	26	.99%	16	1.04%	89	1.01%	16	.98%
Medical professionals	0	*	0	*	15	.42%	0	*
Legal and accounting	25	.50%	16	.57%	84	.64%	14	.64%
Management consultants	13	.32%	0	*	22	.45%	0	*
Other nonphysician consultants	0	*	0	*	33	.34%	0	*
TOTAL PROMOTION/MARKETING EXP.	17	.24%	0	*	74	.45%	13	.25%
TOTAL GROUP INTEREST EXPENSES	21	.56%	0	*	57	.24%	0	*
Real estate interest	0	*	0	*	0	*	0	*
Other interest	19	.56%	0	*	53	.24%	0	*
TOTAL OTHER NONPHYSICIAN EXP.	17	.74%	10	1.31%	55	1.05%	10	3.38%
TOTAL NONPHYSICIAN EXPENSES	29	35.88%	16	35.08%	96	43.86%	16	43.98%

Table 10I: Physician Expenses and Earnings as a Percent of Total Net Revenue by Single Specialty Group Type for Selected Single Specialty Groups

PHYSICIAN EXPENSES AND EARNINGS	SINGLE SPECIALTY GROUP TYPE							
	RADIOLOGY		SURGERY: GENERAL		SURGERY: ORTHOPEDIC		UROLOGY	
	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN	COUNT	MEDIAN
TOTAL PHYSICIAN CONSULTANT EXP.	10	1.88%	0	*	12	1.07%	0	*
Fees to consult. pathologists	0	*	0	*	0	*	0	*
Fees to consult. radiologists	0	*	0	*	0	*	0	*
Fees to other consulting phys.	0	*	0	*	0	*	0	*
NET REVENUE BEFORE DISTRIBUTION	27	64.12%	16	64.92%	96	56.01%	16	55.74%
TOTAL PHYSICIAN BENEFIT EXP.	26	9.81%	16	11.97%	93	8.02%	14	9.38%
Taxes: FICA, payroll, etc.	23	.79%	16	.96%	81	.68%	13	.78%
Insurance: health, life, etc.	24	1.41%	16	1.62%	79	1.08%	14	1.10%
Retirement/profit sharing/etc.	25	5.61%	16	6.62%	78	4.03%	12	5.08%
Dues/memberships/license fees	22	.40%	16	.60%	82	.41%	14	.59%
Meetings and travel	21	.75%	16	.55%	81	.73%	14	.77%
Other physician benefits	18	.57%	11	.99%	70	.77%	0	*
TOT. COMP. OF GROUP PHYSICIANS	26	55.96%	16	49.50%	93	48.02%	15	47.04%
GROUP EXCESS OR DEFICIT	27	.03%	16	.36%	90	.03%	15	.06%

NOTES: AN ASTERISK IN A MEDIAN COLUMN INDICATES THAT DATA ARE SUPPRESSED WHEN THE COUNT (NUMBER OF RESPONDING GROUPS) IS LESS THAN 10. A ZERO IN A COUNT COLUMN INDICATES THAT THE COUNT IS LESS THAN 10. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Introduction

The *1990 Production Survey Report Based on 1989 Data* presents summary statistics of production, ambulatory encounters, hospital admissions, and ambulatory surgery admissions for physicians and allied healthcare professionals in United States medical group practices.

Survey questionnaires were mailed to 3,981 MGMA member groups in February 1990. There were 1,083 surveys returned, reflecting a response rate of 27.2%. In order to be included in the final database used to compile the tables in this report, a medical group must have reported 12 months of data and be classified as either a freestanding or hospital affiliated group. Since 21 groups did not report 12 months of data or classified themselve as university affiliated, government affiliated, or otherwise affiliated, 1062 cases were used to compile the final tables presented in this report.

Individual data were also deleted from the database if physician salary was less than $20,000 per year or if allied healthcare professional salary was less than $10,000 per year. The net result of all these deletion criteria is that MGMA was able to use data for 15,724 physicians and allied healthcare professionals out of an original sample of 18,499 individuals for a data retention rate of 85.0 percent.

Data for two related reports, the *1990 Production Survey Report Based on 1989 Data* and the *1990 Physician Compensation Survey Report Based on 1989 Data* are collected on a single survey instrument which is reprinted on pages 73-76 of this report. Please refer to the questionnaire and its instructions to better understand how data were collected for this report.

Changes Made in the 1990 Report

The MGMA Financial Management Committee recommended several changes in the format and content of the *1990 Production Survey Report Based on 1989 Data* and the questionnaire upon which it is based. First, this year's report contains new information regarding the number of hospital admissions and ambulatory surgery admissions. Second, the committee reviewed the list of physician specialties reported in the survey. They recommended that the physician specialties utilized in this report be based upon the specialties recognized by the American Board of Medical Specialties (ABMS). Third, the committee recommended that both the number of providers and the number of responding medical groups be reported whenever possible. Since the number of responses can vary considerably for different variables in a table, it is important to evaluate the number of responses received. When the response rate is low (a count of 20 or fewer), the median value could change considerably with the addition of only a few more cases. By evaluating the count as well as the median, the user of the tables is better able to judge which statistics might be the most reliable.

How to Use This Report

In order to minimize the effect of outlying data elements, the primary statistic used in this report is the median. Simply stated, the median is the midpoint of all responses after the data are ranked from low to high for any given variable. For example, for a specialty in which production is reported for 45 physicians, the median is the reported production for the 23rd physician as ranked by production.

Appropriate caution should be used when interpreting the data. Although the information in this report has been compiled from the responses of 1062 medical groups, the data may not be representative of all physicians or of all group practices. This is due to the fact that the *1990 Production Survey Report Based on 1989 Data* is not based upon a formal random sample. Since all responses are purely voluntary, an element of self-selection bias is introduced into the respondent population. The implication of the self-selection bias to the medical group manager is that any comparisons of individual group data to the median values for a respondent population should be made cautiously, with the realization that the median values for the respondent population are not necessarily the same as those that would occur if a true random sample had been utilized.

Confidentiality of the data reported on the survey questionnaire has been strictly followed. To further ensure anonymity in this survey report, data were suppressed when there were less than three medical groups responding to a question or when there were less than 10 individual (physician or allied healthcare professional) observations for a specific data category.

If you have questions concerning the survey results or comments on how this report or the survey questionnaire could be improved, please contact one of the members of the MGMA Financial Management Committee or the MGMA/CRAHCA staff. Changes made in each year's survey are a direct result of member suggestions during the past year. Your continued participation in your association's surveys is greatly appreciated.

July 31, 1990
1990 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

Demographic Profile of Responding Medical Groups

Table A: Group Type	Frequency	Percent
Single specialty	653	61.5%
Multispecialty	409	38.5%
TOTAL	1,062	100.0%

Table B: Geographic Section	Frequency	Percent
Eastern	190	17.9%
Midwest	291	27.4%
Southern	299	28.2%
Western	282	26.6%
TOTAL	1,062	100.0%

Table C: Number of FTE Physicians	Frequency	Percent
10 FTE or less	704	66.3%
11 to 25 FTE	196	18.5%
26 to 50 FTE	99	9.3%
51 FTE or more	63	5.9%
TOTAL	1,062	100.0%

Table D: Managed Care Revenue Percent of Total Net Revenue	Frequency	Percent
No managed care	202	19.3%
10% or less	369	35.2%
11% to 50%	408	38.9%
51% to 100%	70	6.7%
TOTAL	1,049	100.0%
Missing	13	

Table E: Legal Organization	Frequency	Percent
Professional corporation/association	797	75.1%
Partnership	119	11.2%
Not-for-profit corporation/foundation	43	4.1%
Sole proprietorship	5	0.5%
Business corporation	96	9.0%
Other	1	0.1%
TOTAL	1,061	100.0%
Missing	1	

Table F: Location of Primary Clinic Facility	Frequency	Percent
Central city (population over 500,000)	175	16.6%
Suburban (population over 500,000)	171	16.2%
Central city (population 100,000 to 500,000)	184	17.5%
Suburban (population 100,000 to 500,000)	104	9.9%
City (population 50,000 to 99,999)	133	12.6%
City (population 20,000 to 49,999)	146	13.9%
Rural (population less than 20,000)	140	13.3%
TOTAL	1,053	100.0%
Missing	9	

Table G: Time Required to Complete Questionnaire	Frequency	Percent
1 hour or less	560	53.9%
1.1 to 2 hours	273	26.3%
2.1 to 4 hours	104	10.0%
4.1 to 8 hours	56	5.4%
8.1 to 16 hours	37	3.6%
More than 16 hours	9	0.9%
TOTAL	1,039	100.0%
Missing	23	

Note: Totals may not add to 100% due to rounding.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Demographic Profile of Physicians

Table A: Group Type	**Frequency**	**Percent**
Single specialty	3,904	26.0%
Multispecialty	11,084	74.0%
TOTAL	14,988	100.0%

Table B: Geographic Section	**Frequency**	**Percent**
Eastern	2,065	13.8%
Midwest	5,203	34.7%
Southern	3,728	24.9%
Western	3,992	26.6%
TOTAL	14,988	100.0%

Table C: Number of FTE Physicians	**Frequency**	**Percent**
10 FTE or less	3,610	24.1%
11 to 25 FTE	2,895	19.3%
26 to 50 FTE	2,947	19.7%
51 FTE or more	5,536	36.9%
TOTAL	14,988	100.0%

Table D: Managed Care Revenue Percent of Total Net Revenue	**Frequency**	**Percent**
No managed care	2,113	14.3%
10% or less	4,405	29.8%
11% to 50%	6,731	45.5%
51% to 100%	1,532	10.4%
TOTAL	14,781	100.0%
Missing	207	

Table E: Years in Specialty	**Frequency**	**Percent**
5 years or less	3,103	23.8%
6 to 10 years	2,996	23.0%
11 to 18 years	3,614	27.7%
19 years or more	3,331	25.5%
TOTAL	13,044	100.0%
Missing	1,944	

Table F: Age	**Frequency**	**Percent**
36 years or less	3,228	23.6%
37 to 42 years	3,760	27.5%
43 to 50 years	3,312	24.2%
51 years or more	3,389	24.8%
TOTAL	13,689	100.0%
Missing	1,299	

Table G: Gender	**Frequency**	**Percent**
Male	13,256	90.8%
Female	1,339	9.2%
TOTAL	14,595	100.0%
Missing	393	

Table H: Shareholder/Partner in Medical Group	**Frequency**	**Percent**
Yes	11,274	78.4%
No	3,101	21.6%
TOTAL	14,375	100.0%
Missing	613	

Note: Totals may not add to 100% due to rounding.

Table 1: Physician and Allied Healthcare Professional Ambulatory Encounters by Specialty for All Group Types

SPECIALTY	ALL GROUP TYPES							
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	AMBULATORY ENCOUNTERS					
			MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ALLERGY/IMMUNOLOGY	0	*	*	*	*	*	*	*
ANESTHESIOLOGY	76	15	1,530	2	341	725	838	4,094
CARDIOLOGY: INVASIVE	287	97	1,679	420	804	1,364	2,089	3,467
CARDIOLOGY: NONINVASIVE	174	91	2,458	682	1,328	2,000	3,110	4,744
CRITICAL CARE	9	6	*	*	*	*	*	*
DENTISTRY	11	5	2,216	1,395	1,577	2,281	2,662	2,982
DERMATOLOGY	157	91	6,216	2,654	4,463	5,925	7,680	10,001
EMERGENCY MEDICINE	128	31	4,424	1,299	2,397	3,774	5,192	8,181
ENDOCRINOLOGY/METABOLISM	96	63	3,160	1,445	1,999	2,949	3,937	4,834
FAMILY PRACTICE	2,065	320	5,044	3,030	3,815	4,719	5,848	7,300
GASTROENTEROLOGY	258	128	1,976	768	1,288	1,752	2,399	3,206
GERIATRICS	12	9	2,483	1,403	1,969	2,213	2,468	3,856
GYNECOLOGY	62	39	2,601	936	1,616	2,621	3,337	3,687
HEMATOLOGY/ONCOLOGY	264	117	3,030	1,282	1,877	2,777	3,852	4,913
INFECTIOUS DISEASE	36	27	2,012	470	696	1,388	2,821	3,465
INTERNAL MEDICINE	1,462	297	3,485	1,760	2,541	3,310	4,218	5,334
NEONATAL/PERINATAL MEDICINE	17	6	1,918	38	106	1,251	4,035	5,256
NEPHROLOGY	93	45	2,476	726	1,189	2,007	3,052	5,236
NEUROLOGY	263	91	2,134	854	1,350	1,964	2,708	3,808
NUCLEAR MEDICINE	14	11	3,063	2	503	1,823	4,137	6,297
OBSTETRICS/GYNECOLOGY	744	210	3,701	1,654	2,516	3,403	4,545	5,918
OCCUPATIONAL MEDICINE	51	26	4,881	1,425	2,652	4,222	5,559	6,965
OPHTHALMOLOGY	335	126	4,471	1,493	3,038	4,282	5,755	7,250
OTORHINOLARYNGOLOGY	210	97	4,143	2,212	2,996	3,875	5,003	6,085
PATHOLOGY	9	3	*	*	*	*	*	*
PEDIATRICS	818	201	5,359	2,965	3,981	5,132	6,486	7,919
PEDIATRIC CARDIOLOGY	12	5	702	556	602	626	666	915
PEDIATRIC ENDOCRINOLOGY	8	2	*	*	*	*	*	*
PHYSICAL MEDICINE	30	14	1,882	122	882	1,694	2,720	3,763
PSYCHIATRY	116	42	1,681	581	967	1,395	1,905	2,987
PULMONARY DISEASE	403	98	2,095	700	1,102	1,832	2,900	3,947
RADIATION ONCOLOGY	18	11	2,727	400	929	2,093	3,284	7,041
RADIOLOGY	57	19	1,752	2	28	1,004	2,600	4,607
RHEUMATOLOGY	108	59	3,496	1,712	2,476	3,280	4,538	5,631
SURGERY: CARDIOVASCULAR	56	25	551	80	175	321	505	1,258
SURGERY: COLON AND RECTAL	17	8	2,179	1,451	1,677	2,148	2,456	3,147
SURGERY: GENERAL	521	209	1,863	707	1,150	1,653	2,214	3,106
SURGERY: HAND	23	11	3,954	2,252	2,716	3,121	5,218	6,031
SURGERY: NEUROLOGICAL	108	32	1,752	745	1,027	1,442	2,438	3,331
SURGERY: ORAL	23	8	2,879	1,358	1,599	2,751	4,358	4,500
SURGERY: ORTHOPEDIC	797	215	3,851	861	2,640	3,441	4,328	6,000
SURGERY: PLASTIC	40	25	2,450	71	1,681	2,242	2,983	4,882
SURGERY: VASCULAR/THORACIC	88	46	1,415	294	726	1,437	1,913	2,412
UROLOGY	229	110	2,713	1,400	1,947	2,601	3,302	4,230
OTHER PHYSICIAN SPECIALTIES	36	19	3,905	878	1,569	2,728	4,703	8,509
AUDIOLOGIST	25	18	1,505	906	1,230	1,512	1,783	1,923
CERT. REG. NURSE ANESTHETIST	1	1	*	*	*	*	*	*
DIETITIAN/NUTRITIONIST	4	4	*	*	*	*	*	*
MIDWIFE	3	3	*	*	*	*	*	*
NURSE PRACTITIONER	69	29	2,247	756	1,516	2,236	2,745	3,747
OCCUPATIONAL THERAPIST	2	2	*	*	*	*	*	*
OPTOMETRIST	93	39	2,804	1,093	1,751	2,778	3,478	4,380
PHARMACIST	2	2	*	*	*	*	*	*
PHYSICAL THERAPIST	58	17	3,262	1,820	2,295	2,905	3,626	4,547
PHYSICIANS ASSISTANT	78	33	3,161	988	2,402	3,047	4,138	5,398
PODIATRIST	27	23	3,787	1,836	2,082	3,678	5,163	6,384
PSYCHOLOGIST	103	39	1,347	698	947	1,193	1,671	2,262
SOCIAL WORKER	79	18	1,287	514	910	1,230	1,581	2,101
SPEECH THERAPIST	2	1	*	*	*	*	*	*
SURGEONS ASSISTANT	6	2	*	*	*	*	*	*
OTHER ALLIED SPECIALTIES	10	4	820	118	481	877	1,244	1,280

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Table 2: Physician and Allied Healthcare Professional Hospital Admissions by Specialty for All Group Types

SPECIALTY	ALL GROUP TYPES							
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	HOSPITAL ADMISSIONS					
			MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ALLERGY/IMMUNOLOGY	53	36	57	2	6	20	51	184
ANESTHESIOLOGY	0	*	*	*	*	*	*	*
CARDIOLOGY: INVASIVE	237	79	280	81	130	192	285	486
CARDIOLOGY: NONINVASIVE	150	77	291	38	97	149	322	745
CRITICAL CARE	4	3	*	*	*	*	*	*
DENTISTRY	0	*	*	*	*	*	*	*
DERMATOLOGY	40	27	24	1	2	5	16	26
EMERGENCY MEDICINE	26	8	14	1	2	6	18	38
ENDOCRINOLOGY/METABOLISM	67	47	136	26	49	80	121	231
FAMILY PRACTICE	1,278	245	191	22	59	111	186	393
GASTROENTEROLOGY	205	102	175	33	58	102	169	391
GERIATRICS	12	9	274	76	86	129	225	956
GYNECOLOGY	40	26	180	6	46	102	227	404
HEMATOLOGY/ONCOLOGY	207	97	327	78	129	216	365	639
INFECTIOUS DISEASE	31	22	87	11	26	61	104	215
INTERNAL MEDICINE	1,019	238	267	40	79	146	232	644
NEONATAL/PERINATAL MEDICINE	32	9	111	31	73	106	121	145
NEPHROLOGY	72	36	448	37	100	158	284	989
NEUROLOGY	167	62	183	7	27	68	163	338
NUCLEAR MEDICINE	7	5	*	*	*	*	*	*
OBSTETRICS/GYNECOLOGY	517	160	269	31	131	225	313	475
OCCUPATIONAL MEDICINE	11	8	39	2	4	18	55	63
OPHTHALMOLOGY	183	86	45	1	3	10	55	121
OTORHINOLARYNGOLOGY	154	68	146	9	31	81	197	388
PATHOLOGY	1	1	*	*	*	*	*	*
PEDIATRICS	498	150	197	31	64	154	260	376
PEDIATRIC CARDIOLOGY	4	3	*	*	*	*	*	*
PEDIATRIC ENDOCRINOLOGY	7	1	*	*	*	*	*	*
PHYSICAL MEDICINE	18	7	142	9	29	82	150	213
PSYCHIATRY	54	23	135	3	32	95	183	342
PULMONARY DISEASE	168	84	223	41	82	138	228	458
RADIATION ONCOLOGY	5	5	*	*	*	*	*	*
RADIOLOGY	8	5	*	*	*	*	*	*
RHEUMATOLOGY	84	47	106	12	28	67	118	225
SURGERY: CARDIOVASCULAR	56	20	153	5	52	134	199	279
SURGERY: COLON AND RECTAL	11	4	143	91	96	149	190	194
SURGERY: GENERAL	353	154	258	29	97	188	322	541
SURGERY: HAND	19	9	316	20	157	320	454	581
SURGERY: NEUROLOGICAL	63	22	393	51	173	311	520	829
SURGERY: ORAL	18	7	37	5	11	37	52	80
SURGERY: ORTHOPEDIC	571	159	208	37	90	155	261	419
SURGERY: PLASTIC	26	16	171	10	54	115	244	268
SURGERY: VASCULAR/THORACIC	56	33	240	44	132	186	342	466
UROLOGY	164	79	193	34	85	141	248	450
OTHER PHYSICIAN SPECIALTIES	20	10	120	17	29	65	138	221
AUDIOLOGIST	3	2	*	*	*	*	*	*
CERT. REG. NURSE ANESTHETIST	1	1	*	*	*	*	*	*
DIETITIAN/NUTRITIONIST	1	1	*	*	*	*	*	*
MIDWIFE	2	2	*	*	*	*	*	*
NURSE PRACTITIONER	1	1	*	*	*	*	*	*
OCCUPATIONAL THERAPIST	0	*	*	*	*	*	*	*
OPTOMETRIST	3	2	*	*	*	*	*	*
PHARMACIST	0	*	*	*	*	*	*	*
PHYSICAL THERAPIST	0	*	*	*	*	*	*	*
PHYSICIANS ASSISTANT	4	3	*	*	*	*	*	*
PODIATRIST	6	6	*	*	*	*	*	*
PSYCHOLOGIST	3	2	*	*	*	*	*	*
SOCIAL WORKER	6	3	*	*	*	*	*	*
SPEECH THERAPIST	0	*	*	*	*	*	*	*
SURGEONS ASSISTANT	0	*	*	*	*	*	*	*
OTHER ALLIED SPECIALTIES	3	1	*	*	*	*	*	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 3: Physician and Allied Healthcare Professional Ambulatory Surgery Admissions by Specialty for All Group Types

SPECIALTY	ALL GROUP TYPES							
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	AMBULATORY SURGERY ADMISSIONS					
			MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ALLERGY/IMMUNOLOGY	3	3	*	*	*	*	*	*
ANESTHESIOLOGY	0	*	*	*	*	*	*	*
CARDIOLOGY: INVASIVE	36	14	126	2	7	40	169	448
CARDIOLOGY: NONINVASIVE	14	12	106	2	6	41	160	281
CRITICAL CARE	0	*	*	*	*	*	*	*
DENTISTRY	2	1	*	*	*	*	*	*
DERMATOLOGY	7	5	*	*	*	*	*	*
EMERGENCY MEDICINE	9	1	*	*	*	*	*	*
ENDOCRINOLOGY/METABOLISM	4	3	*	*	*	*	*	*
FAMILY PRACTICE	170	50	116	2	12	32	132	367
GASTROENTEROLOGY	45	30	270	2	19	198	389	681
GERIATRICS	2	1	*	*	*	*	*	*
GYNECOLOGY	23	18	103	27	51	62	111	146
HEMATOLOGY/ONCOLOGY	11	8	381	2	2	27	761	912
INFECTIOUS DISEASE	2	2	*	*	*	*	*	*
INTERNAL MEDICINE	94	31	66	2	3	34	103	180
NEONATAL/PERINATAL MEDICINE	0	*	*	*	*	*	*	*
NEPHROLOGY	8	6	*	*	*	*	*	*
NEUROLOGY	12	6	95	2	11	63	173	195
NUCLEAR MEDICINE	3	2	*	*	*	*	*	*
OBSTETRICS/GYNECOLOGY	260	79	182	14	48	105	176	271
OCCUPATIONAL MEDICINE	5	2	*	*	*	*	*	*
OPHTHALMOLOGY	155	58	308	16	100	237	483	700
OTORHINOLARYNGOLOGY	88	35	345	10	101	240	408	853
PATHOLOGY	4	2	*	*	*	*	*	*
PEDIATRICS	44	19	145	2	12	76	220	500
PEDIATRIC CARDIOLOGY	1	1	*	*	*	*	*	*
PEDIATRIC ENDOCRINOLOGY	0	*	*	*	*	*	*	*
PHYSICAL MEDICINE	2	1	*	*	*	*	*	*
PSYCHIATRY	6	2	*	*	*	*	*	*
PULMONARY DISEASE	33	16	94	2	12	52	160	225
RADIATION ONCOLOGY	1	1	*	*	*	*	*	*
RADIOLOGY	7	2	*	*	*	*	*	*
RHEUMATOLOGY	5	4	*	*	*	*	*	*
SURGERY: CARDIOVASCULAR	5	4	*	*	*	*	*	*
SURGERY: COLON AND RECTAL	7	1	*	*	*	*	*	*
SURGERY: GENERAL	157	74	248	9	60	120	253	590
SURGERY: HAND	18	8	469	119	403	436	482	805
SURGERY: NEUROLOGICAL	30	10	216	15	42	159	331	494
SURGERY: ORAL	8	2	*	*	*	*	*	*
SURGERY: ORTHOPEDIC	302	85	225	25	69	138	255	412
SURGERY: PLASTIC	16	8	178	2	27	150	280	445
SURGERY: VASCULAR/THORACIC	23	14	229	2	20	232	292	533
UROLOGY	61	36	223	19	36	125	300	566
OTHER PHYSICIAN SPECIALTIES	3	2	*	*	*	*	*	*
AUDIOLOGIST	2	1	*	*	*	*	*	*
CERT. REG. NURSE ANESTHETIST	2	1	*	*	*	*	*	*
DIETITIAN/NUTRITIONIST	0	*	*	*	*	*	*	*
MIDWIFE	0	*	*	*	*	*	*	*
NURSE PRACTITIONER	1	1	*	*	*	*	*	*
OCCUPATIONAL THERAPIST	0	*	*	*	*	*	*	*
OPTOMETRIST	2	1	*	*	*	*	*	*
PHARMACIST	0	*	*	*	*	*	*	*
PHYSICAL THERAPIST	0	*	*	*	*	*	*	*
PHYSICIANS ASSISTANT	2	2	*	*	*	*	*	*
PODIATRIST	7	7	*	*	*	*	*	*
PSYCHOLOGIST	0	*	*	*	*	*	*	*
SOCIAL WORKER	2	1	*	*	*	*	*	*
SPEECH THERAPIST	0	*	*	*	*	*	*	*
SURGEONS ASSISTANT	0	*	*	*	*	*	*	*
OTHER ALLIED SPECIALTIES	0	*	*	*	*	*	*	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Table 4: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty for All Group Types

SPECIALTY	ALL GROUP TYPES							
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED)					
			MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ALLERGY/IMMUNOLOGY	71	48	$385,956	$188,050	$281,853	$355,341	$476,000	$613,000
ANESTHESIOLOGY	243	36	$443,177	$201,212	$291,358	$364,965	$561,430	$720,000
CARDIOLOGY: INVASIVE	199	61	$609,069	$316,890	$416,890	$547,000	$741,809	$995,085
CARDIOLOGY: NONINVASIVE	97	54	$492,920	$221,481	$308,473	$445,051	$653,994	$823,687
CRITICAL CARE	13	7	$283,253	$175,700	$248,815	$299,860	$331,069	$338,028
DENTISTRY	10	4	$260,446	$142,648	$194,127	$266,796	$338,822	$363,060
DERMATOLOGY	131	71	$417,745	$225,778	$292,200	$378,525	$484,832	$693,761
EMERGENCY MEDICINE	135	30	$274,007	$131,000	$183,103	$253,600	$359,800	$463,200
ENDOCRINOLOGY/METABOLISM	68	39	$266,301	$164,000	$201,325	$236,888	$312,411	$413,422
FAMILY PRACTICE	1,223	151	$243,653	$143,376	$186,760	$230,400	$285,644	$354,839
GASTROENTEROLOGY	186	86	$493,878	$270,470	$379,881	$479,324	$589,700	$733,667
GERIATRICS	5	5	*	*	*	*	*	*
GYNECOLOGY	34	19	$291,628	$146,793	$193,042	$297,696	$364,908	$449,342
HEMATOLOGY/ONCOLOGY	179	80	$374,322	$179,000	$237,154	$326,677	$442,049	$637,386
INFECTIOUS DISEASE	31	24	$268,593	$147,000	$164,645	$220,915	$330,000	$379,000
INTERNAL MEDICINE	950	155	$260,744	$142,232	$193,758	$239,040	$302,115	$402,087
NEONATAL/PERINATAL MEDICINE	32	9	$362,182	$172,800	$263,623	$371,950	$461,884	$538,609
NEPHROLOGY	90	34	$392,198	$169,126	$227,543	$343,150	$544,500	$690,677
NEUROLOGY	182	69	$336,308	$169,750	$241,943	$307,535	$382,400	$537,077
NUCLEAR MEDICINE	15	10	$381,580	$213,146	$303,552	$372,414	$410,504	$413,165
OBSTETRICS/GYNECOLOGY	520	130	$516,283	$302,972	$381,242	$498,073	$618,323	$730,332
OCCUPATIONAL MEDICINE	38	20	$267,191	$142,271	$188,908	$244,285	$349,308	$421,500
OPHTHALMOLOGY	268	94	$596,038	$222,502	$343,230	$488,944	$742,248	$1,064,700
OTORHINOLARYNGOLOGY	134	63	$486,991	$271,192	$346,756	$461,031	$597,307	$734,630
PATHOLOGY	73	19	$520,617	$260,997	$300,938	$420,197	$589,494	$725,000
PEDIATRICS	601	128	$248,968	$147,526	$191,982	$237,000	$302,400	$371,170
PEDIATRIC CARDIOLOGY	7	3	*	*	*	*	*	*
PEDIATRIC ENDOCRINOLOGY	1	1	*	*	*	*	*	*
PHYSICAL MEDICINE	27	11	$371,415	$165,000	$217,163	$324,600	$410,500	$789,700
PSYCHIATRY	123	42	$212,476	$87,625	$131,000	$201,900	$258,100	$327,299
PULMONARY DISEASE	120	54	$353,223	$204,027	$276,030	$326,410	$432,093	$523,786
RADIATION ONCOLOGY	27	15	$550,136	$281,367	$309,660	$392,500	$562,404	$1,381,911
RADIOLOGY	241	53	$593,811	$298,043	$381,325	$550,000	$742,408	$976,457
RHEUMATOLOGY	76	45	$269,813	$151,000	$186,044	$255,126	$313,471	$408,800
SURGERY: CARDIOVASCULAR	73	26	$965,678	$447,100	$649,369	$874,355	$1,167,037	$1,623,864
SURGERY: COLON AND RECTAL	10	8	$636,908	$320,536	$421,600	$526,097	$859,600	$1,130,264
SURGERY: GENERAL	398	138	$470,632	$261,437	$342,087	$452,775	$558,321	$699,825
SURGERY: HAND	8	7	*	*	*	*	*	*
SURGERY: NEUROLOGICAL	96	34	$839,552	$460,900	$617,526	$813,858	$1,012,609	$1,379,089
SURGERY: ORAL	15	6	$396,577	$149,100	$261,687	$367,700	$476,471	$809,800
SURGERY: ORTHOPEDIC	377	114	$658,876	$360,500	$486,000	$625,000	$790,620	$1,007,000
SURGERY: PLASTIC	42	23	$624,946	$319,936	$462,636	$588,571	$845,900	$977,800
SURGERY: VASCULAR/THORACIC	92	42	$683,248	$337,221	$428,566	$646,227	$925,088	$1,120,000
UROLOGY	153	78	$523,904	$289,000	$362,000	$457,166	$606,825	$781,000
OTHER PHYSICIAN SPECIALTIES	36	17	$384,382	$59,562	$188,988	$325,663	$541,141	$744,633
AUDIOLOGIST	15	11	$70,912	$32,000	$44,796	$62,000	$84,449	$97,710
CERT. REG. NURSE ANESTHETIST	14	3	$172,441	$87,115	$93,732	$169,297	$186,366	$224,854
DIETITIAN/NUTRITIONIST	2	2	*	*	*	*	*	*
MIDWIFE	3	3	*	*	*	*	*	*
NURSE PRACTITIONER	45	20	$116,954	$45,128	$60,000	$111,500	$144,500	$200,000
OCCUPATIONAL THERAPIST	2	2	*	*	*	*	*	*
OPTOMETRIST	67	30	$143,672	$56,848	$91,111	$127,089	$168,000	$245,900
PHARMACIST	5	3	*	*	*	*	*	*
PHYSICAL THERAPIST	40	17	$133,271	$78,924	$83,500	$107,053	$153,700	$243,516
PHYSICIANS ASSISTANT	50	23	$137,527	$62,950	$91,792	$132,784	$173,178	$216,311
PODIATRIST	27	22	$268,369	$125,158	$207,342	$242,834	$337,000	$435,226
PSYCHOLOGIST	89	32	$126,059	$66,000	$89,950	$115,388	$155,284	$210,500
SOCIAL WORKER	61	12	$93,399	$59,337	$70,759	$94,000	$109,225	$135,495
SPEECH THERAPIST	2	1	*	*	*	*	*	*
SURGEONS ASSISTANT	7	3	*	*	*	*	*	*
OTHER ALLIED SPECIALTIES	9	4	*	*	*	*	*	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 5: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Included) by Specialty for All Group Types

SPECIALTY	ALL GROUP TYPES							
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED)					
			MEAN	10TH PERCENTILE	25TH PERCENTILE	MEDIAN	75TH PERCENTILE	90TH PERCENTILE
ALLERGY/IMMUNOLOGY	39	25	$447,793	$186,740	$266,577	$427,857	$640,000	$899,000
ANESTHESIOLOGY	85	12	$605,144	$273,860	$372,206	$562,900	$687,108	$838,506
CARDIOLOGY: INVASIVE	189	68	$727,688	$373,942	$516,286	$681,198	$822,970	$1,118,143
CARDIOLOGY: NONINVASIVE	142	67	$552,470	$250,555	$334,600	$478,105	$674,747	$920,000
CRITICAL CARE	1	1	*	*	*	*	*	*
DENTISTRY	1	1	*	*	*	*	*	*
DERMATOLOGY	65	42	$413,880	$166,858	$247,473	$369,576	$537,441	$731,486
EMERGENCY MEDICINE	14	8	$382,035	$142,933	$216,928	$317,403	$578,700	$819,900
ENDOCRINOLOGY/METABOLISM	60	40	$382,773	$192,178	$255,348	$338,191	$477,293	$618,750
FAMILY PRACTICE	1,146	221	$325,060	$182,132	$245,636	$313,344	$389,000	$477,000
GASTROENTEROLOGY	147	78	$556,263	$304,614	$393,996	$520,000	$675,849	$868,106
GERIATRICS	8	5	*	*	*	*	*	*
GYNECOLOGY	43	30	$415,388	$150,521	$222,474	$364,699	$515,379	$705,166
HEMATOLOGY/ONCOLOGY	153	71	$527,088	$232,224	$344,944	$522,985	$669,846	$822,784
INFECTIOUS DISEASE	23	17	$374,583	$146,693	$278,658	$379,655	$490,439	$571,818
INTERNAL MEDICINE	778	192	$348,411	$185,898	$243,436	$327,187	$423,158	$534,919
NEONATAL/PERINATAL MEDICINE	8	6	*	*	*	*	*	*
NEPHROLOGY	57	29	$404,027	$167,760	$256,302	$370,634	$501,367	$688,932
NEUROLOGY	138	45	$476,306	$200,510	$324,437	$414,347	$624,996	$799,853
NUCLEAR MEDICINE	9	6	*	*	*	*	*	*
OBSTETRICS/GYNECOLOGY	411	131	$581,638	$299,400	$412,122	$559,666	$710,000	$900,000
OCCUPATIONAL MEDICINE	22	14	$311,779	$113,669	$276,023	$335,526	$393,496	$448,739
OPHTHALMOLOGY	123	59	$724,636	$250,000	$426,529	$615,000	$866,068	$1,337,800
OTORHINOLARYNGOLOGY	126	53	$562,408	$252,371	$399,627	$566,077	$703,422	$879,106
PATHOLOGY	36	9	$1,196,898	$405,000	$405,000	$852,465	$959,025	$1,112,116
PEDIATRICS	386	114	$305,682	$166,712	$225,287	$287,534	$373,727	$473,177
PEDIATRIC CARDIOLOGY	7	3	*	*	*	*	*	*
PEDIATRIC ENDOCRINOLOGY	7	1	*	*	*	*	*	*
PHYSICAL MEDICINE	4	4	*	*	*	*	*	*
PSYCHIATRY	17	10	$221,917	$74,551	$119,731	$168,054	$334,974	$386,454
PULMONARY DISEASE	122	61	$426,570	$244,721	$300,052	$400,000	$503,000	$640,000
RADIATION ONCOLOGY	23	9	$1,021,829	$188,016	$408,520	$1,065,653	$1,506,465	$1,506,465
RADIOLOGY	188	41	$831,435	$430,850	$568,949	$754,296	$937,500	$1,425,915
RHEUMATOLOGY	66	36	$363,281	$198,151	$278,000	$333,573	$445,000	$540,250
SURGERY: CARDIOVASCULAR	30	11	$1,008,080	$405,912	$486,235	$966,272	$1,364,376	$1,859,928
SURGERY: COLON AND RECTAL	5	3	*	*	*	*	*	*
SURGERY: GENERAL	250	121	$448,122	$250,847	$328,868	$429,918	$560,265	$678,987
SURGERY: HAND	18	6	$1,040,864	$511,363	$571,379	$669,028	$1,778,261	$2,089,642
SURGERY: NEUROLOGICAL	34	6	$751,719	$344,246	$472,637	$706,679	$960,309	$1,194,584
SURGERY: ORAL	9	3	*	*	*	*	*	*
SURGERY: ORTHOPEDIC	654	155	$739,326	$409,587	$525,500	$675,148	$898,600	$1,200,000
SURGERY: PLASTIC	15	13	$597,036	$329,232	$421,358	$531,965	$779,632	$943,666
SURGERY: VASCULAR/THORACIC	38	22	$643,076	$236,000	$428,138	$610,994	$789,733	$1,155,028
UROLOGY	131	59	$548,407	$333,372	$407,500	$533,784	$690,964	$807,510
OTHER PHYSICIAN SPECIALTIES	17	10	$644,358	$124,401	$332,269	$424,672	$660,517	$1,376,181
AUDIOLOGIST	11	10	$151,564	$81,215	$83,802	$109,897	$136,697	$361,995
CERT. REG. NURSE ANESTHETIST	0	*	*	*	*	*	*	*
DIETITIAN/NUTRITIONIST	5	3	*	*	*	*	*	*
MIDWIFE	1	1	*	*	*	*	*	*
NURSE PRACTITIONER	22	14	$101,662	$28,503	$53,985	$93,491	$127,805	$204,000
OCCUPATIONAL THERAPIST	1	1	*	*	*	*	*	*
OPTOMETRIST	22	12	$282,407	$90,000	$119,499	$171,267	$300,527	$460,969
PHARMACIST	1	1	*	*	*	*	*	*
PHYSICAL THERAPIST	14	8	$182,194	$80,630	$121,400	$200,538	$241,776	$267,390
PHYSICIANS ASSISTANT	38	16	$154,686	$56,829	$88,262	$142,240	$216,985	$282,244
PODIATRIST	5	5	*	*	*	*	*	*
PSYCHOLOGIST	22	11	$144,172	$54,310	$89,851	$142,104	$184,724	$262,565
SOCIAL WORKER	11	6	$163,906	$49,802	$69,751	$88,985	$120,000	$525,268
SPEECH THERAPIST	2	2	*	*	*	*	*	*
SURGEONS ASSISTANT	2	1	*	*	*	*	*	*
OTHER ALLIED SPECIALTIES	1	1	*	*	*	*	*	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Table 6: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty and Group Type for All Group Types

SPECIALTY	GROUP TYPE						ALL GROUP TYPES		
	SINGLE SPECIALTY			MULTISPECIALTY			NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED)
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED)	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED)			
			MEDIAN			MEDIAN			MEDIAN
ALLERGY/IMMUNOLOGY	12	3	$352,477	59	45	$355,341	71	48	$355,341
ANESTHESIOLOGY	141	10	$323,552	102	26	$472,556	243	36	$364,965
CARDIOLOGY: INVASIVE	55	15	$552,579	144	46	$545,000	199	61	$547,000
CARDIOLOGY: NONINVASIVE	15	8	$433,437	82	46	$469,166	97	54	$445,051
CRITICAL CARE	*	*	*	13	7	$299,860	13	7	$299,860
DENTISTRY	*	*	*	10	4	$266,796	10	4	$266,796
DERMATOLOGY	11	5	$473,861	120	66	$372,122	131	71	$378,525
EMERGENCY MEDICINE	14	1	*	121	29	$250,300	135	30	$253,600
ENDOCRINOLOGY/METABOLISM	7	3	*	61	36	$235,776	68	39	$236,888
FAMILY PRACTICE	97	21	$264,539	1,126	130	$227,082	1,223	151	$230,400
GASTROENTEROLOGY	11	4	$498,050	175	82	$478,648	186	86	$479,324
GERIATRICS	*	*	*	5	5	*	5	5	*
GYNECOLOGY	10	4	$333,082	24	15	$276,978	34	19	$297,696
HEMATOLOGY/ONCOLOGY	31	9	$349,263	148	71	$326,389	179	80	$326,677
INFECTIOUS DISEASE	1	1	*	30	23	$220,341	31	24	$220,915
INTERNAL MEDICINE	75	17	$273,000	875	138	$237,185	950	155	$239,040
NEONATAL/PERINATAL MEDICINE	14	3	$366,450	18	6	$373,993	32	9	$371,950
NEPHROLOGY	33	4	$539,788	57	30	$292,900	90	34	$343,150
NEUROLOGY	45	10	$328,070	137	59	$301,709	182	69	$307,535
NUCLEAR MEDICINE	11	6	$410,504	4	4	*	15	10	$372,414
OBSTETRICS/GYNECOLOGY	105	24	$599,553	415	106	$472,000	520	130	$498,073
OCCUPATIONAL MEDICINE	0	*	*	38	20	$244,285	38	20	$244,285
OPHTHALMOLOGY	87	23	$657,265	181	71	$461,831	268	94	$488,944
OTORHINOLARYNGOLOGY	16	5	$616,093	118	58	$452,928	134	63	$461,031
PATHOLOGY	28	4	$379,236	45	15	$420,197	73	19	$420,197
PEDIATRICS	38	11	$297,878	563	117	$235,056	601	128	$237,000
PEDIATRIC CARDIOLOGY	0	*	*	7	3	*	7	3	*
PEDIATRIC ENDOCRINOLOGY	*	*	*	1	1	*	1	1	*
PHYSICAL MEDICINE	0	*	*	27	11	$324,600	27	11	$324,600
PSYCHIATRY	8	2	*	115	40	$201,900	123	42	$201,900
PULMONARY DISEASE	9	3	*	111	61	$321,816	120	64	$326,410
RADIATION ONCOLOGY	13	5	$372,212	14	10	$394,009	27	15	$392,500
RADIOLOGY	125	13	$484,286	116	40	$556,068	241	53	$550,000
RHEUMATOLOGY	1	1	*	75	44	$253,717	76	45	$255,126
SURGERY: CARDIOVASCULAR	13	3	$818,608	60	23	$887,678	73	26	$874,355
SURGERY: COLON AND RECTAL	4	3	*	6	5	*	10	8	$526,097
SURGERY: GENERAL	62	15	$494,154	336	123	$445,732	398	138	$452,775
SURGERY: HAND	2	2	*	6	5	*	8	7	*
SURGERY: NEUROLOGICAL	53	10	$857,974	43	24	$770,395	96	34	$813,858
SURGERY: ORAL	5	1	*	10	5	$330,408	15	6	$367,700
SURGERY: ORTHOPEDIC	147	30	$624,000	230	84	$625,897	377	114	$625,000
SURGERY: PLASTIC	11	4	$850,000	31	19	$546,446	42	23	$588,571
SURGERY: VASCULAR/THORACIC	21	7	$643,883	71	35	$648,570	92	42	$646,227
UROLOGY	11	3	$746,000	142	75	$454,463	153	78	$457,166
OTHER PHYSICIAN SPECIALTIES	1	1	*	35	16	$327,000	36	17	$325,663
AUDIOLOGIST	1	1	*	14	10	$70,750	15	11	$62,000
CERT. REG. NURSE ANESTHETIST	11	1	*	3	2	*	14	3	$169,297
DIETITIAN/NUTRITIONIST	*	*	*	2	2	*	2	2	*
MIDWIFE	0	*	*	3	3	*	3	3	*
NURSE PRACTITIONER	4	3	*	41	17	$113,500	45	20	$111,500
OCCUPATIONAL THERAPIST	0	*	*	2	2	*	2	2	*
OPTOMETRIST	10	6	$73,980	57	24	$144,000	67	30	$127,089
PHARMACIST	*	*	*	5	3	*	5	3	*
PHYSICAL THERAPIST	1	1	*	39	16	$105,605	40	17	$107,053
PHYSICIANS ASSISTANT	5	3	*	45	20	$132,126	50	23	$132,784
PODIATRIST	1	1	*	26	21	$245,121	27	22	$242,834
PSYCHOLOGIST	5	3	*	84	29	$114,846	89	32	$115,388
SOCIAL WORKER	4	1	*	57	11	$94,000	61	12	$94,000
SPEECH THERAPIST	0	*	*	2	1	*	2	1	*
SURGEONS ASSISTANT	1	1	*	6	2	*	7	3	*
OTHER ALLIED SPECIALTIES	0	*	*	9	4	*	9	4	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 7: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Included) by Specialty and Group Type for All Group Types

SPECIALTY	GROUP TYPE						ALL GROUP TYPES		
	SINGLE SPECIALTY			MULTISPECIALTY			NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED)
	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED)	NUMBER OF INDIVIDUAL RESPONSES	NUMBER OF GROUP RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED)			
			MEDIAN			MEDIAN			MEDIAN
ALLERGY/IMMUNOLOGY	11	4	$375,000	28	21	$440,470	39	25	$427,857
ANESTHESIOLOGY	57	5	$583,122	28	7	$361,144	85	12	$562,900
CARDIOLOGY: INVASIVE	102	26	$694,129	87	42	$661,000	189	68	$681,198
CARDIOLOGY: NONINVASIVE	58	20	$590,061	84	47	$427,403	142	67	$478,105
CRITICAL CARE	*	*	*	1	1	*	1	1	*
DENTISTRY	*	*	*	1	1	*	1	1	*
DERMATOLOGY	7	4	*	58	38	$353,891	65	42	$369,576
EMERGENCY MEDICINE	0	*	*	14	8	$317,403	14	8	$317,403
ENDOCRINOLOGY/METABOLISM	13	8	$467,534	47	32	$331,102	60	40	$338,191
FAMILY PRACTICE	334	69	$305,316	812	152	$318,601	1,146	221	$313,344
GASTROENTEROLOGY	30	11	$517,300	117	67	$521,000	147	78	$520,000
GERIATRICS	*	*	*	8	5	*	8	5	*
GYNECOLOGY	20	10	$471,750	23	20	$280,661	43	30	$364,699
HEMATOLOGY/ONCOLOGY	52	17	$568,321	101	54	$490,707	153	71	$522,985
INFECTIOUS DISEASE	4	2	*	19	15	$379,655	23	17	$379,655
INTERNAL MEDICINE	115	30	$332,000	663	162	$326,918	778	192	$327,187
NEONATAL/PERINATAL MEDICINE	1	1	*	7	5	*	8	6	*
NEPHROLOGY	9	6	*	48	23	$358,956	57	29	$370,634
NEUROLOGY	81	13	$489,031	57	32	$363,378	138	45	$414,347
NUCLEAR MEDICINE	0	*	*	9	6	*	9	6	*
OBSTETRICS/GYNECOLOGY	121	27	$611,634	290	104	$530,555	411	131	$559,666
OCCUPATIONAL MEDICINE	2	2	*	20	12	$330,435	22	14	$335,526
OPHTHALMOLOGY	52	14	$713,945	71	45	$544,882	123	59	$615,000
OTORHINOLARYNGOLOGY	54	13	$586,659	72	40	$517,234	126	53	$566,077
PATHOLOGY	23	2	*	13	7	$852,465	36	9	$852,465
PEDIATRICS	64	12	$300,696	322	102	$283,047	386	114	$287,534
PEDIATRIC CARDIOLOGY	4	1	*	3	2	*	7	3	*
PEDIATRIC ENDOCRINOLOGY	*	*	*	7	1	*	7	1	*
PHYSICAL MEDICINE	1	1	*	3	3	*	4	4	*
PSYCHIATRY	1	1	*	16	9	$164,453	17	10	$168,054
PULMONARY DISEASE	33	13	$390,500	89	48	$418,000	122	61	$400,000
RADIATION ONCOLOGY	11	3	$1,506,465	12	6	$414,302	23	9	$1,065,653
RADIOLOGY	120	13	$768,970	68	28	$722,290	188	41	$754,296
RHEUMATOLOGY	22	8	$439,033	44	28	$306,835	66	36	$333,573
SURGERY: CARDIOVASCULAR	18	4	$1,122,718	12	7	$635,483	30	11	$966,272
SURGERY: COLON AND RECTAL	0	*	*	5	3	*	5	3	*
SURGERY: GENERAL	10	4	$380,734	240	117	$429,918	250	121	$429,918
SURGERY: HAND	18	6	$669,028	0	*	*	18	6	$669,028
SURGERY: NEUROLOGICAL	25	3	$849,096	9	3	*	34	6	$706,679
SURGERY: ORAL	6	1	*	3	2	*	9	3	*
SURGERY: ORTHOPEDIC	525	98	$675,594	129	57	$672,400	654	155	$675,148
SURGERY: PLASTIC	1	1	*	14	12	$487,483	15	13	$531,965
SURGERY: VASCULAR/THORACIC	10	3	$593,592	28	19	$669,208	38	22	$610,994
UROLOGY	54	13	$501,204	77	46	$557,074	131	59	$533,784
OTHER PHYSICIAN SPECIALTIES	0	*	*	17	10	$424,672	17	10	$424,672
AUDIOLOGIST	2	2	*	9	8	*	11	10	$109,897
CERT. REG. NURSE ANESTHETIST	0	*	*	0	*	*	0	*	*
DIETITIAN/NUTRITIONIST	*	*	*	5	3	*	5	3	*
MIDWIFE	1	1	*	0	*	*	1	1	*
NURSE PRACTITIONER	2	2	*	20	12	$103,973	22	14	$93,491
OCCUPATIONAL THERAPIST	0	*	*	1	1	*	1	1	*
OPTOMETRIST	5	2	*	17	10	$186,971	22	12	$171,267
PHARMACIST	*	*	*	1	1	*	1	1	*
PHYSICAL THERAPIST	1	1	*	13	7	$197,033	14	8	$200,538
PHYSICIANS ASSISTANT	6	3	*	32	13	$119,872	38	16	$142,240
PODIATRIST	0	*	*	5	5	*	5	5	*
PSYCHOLOGIST	7	1	*	15	10	$146,580	22	11	$142,104
SOCIAL WORKER	1	1	*	10	5	$89,118	11	6	$88,985
SPEECH THERAPIST	1	1	*	1	1	*	2	2	*
SURGEONS ASSISTANT	0	*	*	2	1	*	2	1	*
OTHER ALLIED SPECIALTIES	1	1	*	0	*	*	1	1	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Medical Group Management Association
1990 Production Survey Report Based on 1989 Data

Table 8: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty and Geographic Section for All Group Types

SPECIALTY	GEOGRAPHIC SECTION							
	EASTERN SECTION		MIDWEST SECTION		SOUTHERN SECTION		WESTERN SECTION	
	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN
ALLERGY/IMMUNOLOGY	8	*	33	$355,341	5	*	25	$360,083
ANESTHESIOLOGY	22	$650,523	42	$498,496	51	$535,776	128	$309,613
CARDIOLOGY: INVASIVE	23	$562,830	52	$555,250	51	$643,665	73	$453,800
CARDIOLOGY: NONINVASIVE	19	$527,883	41	$423,806	13	$433,437	24	$400,111
CRITICAL CARE	6	*	2	*	*	*	5	*
DENTISTRY	3	*	0	*	6	*	1	*
DERMATOLOGY	11	$397,954	50	$398,270	24	$384,481	46	$368,577
EMERGENCY MEDICINE	15	*	52	$226,905	13	$224,062	55	$284,519
ENDOCRINOLOGY/METABOLISM	8	*	21	$229,577	9	*	30	$254,296
FAMILY PRACTICE	125	$235,172	538	$214,074	245	$234,134	315	$260,128
GASTROENTEROLOGY	25	$503,551	60	$487,917	37	$525,700	64	$422,604
GERIATRICS	0	*	2	*	3	*	0	*
GYNECOLOGY	4	*	11	$284,956	6	*	13	$324,005
HEMATOLOGY/ONCOLOGY	19	$247,984	56	$345,925	40	$309,784	64	$322,240
INFECTIOUS DISEASE	3	*	14	$249,923	3	*	11	$219,766
INTERNAL MEDICINE	153	$278,222	409	$230,828	130	$238,913	258	$242,300
NEONATAL/PERINATAL MEDICINE	3	*	19	$287,148	0	*	10	*
NEPHROLOGY	11	$499,518	18	$328,000	37	$403,684	24	$246,587
NEUROLOGY	23	$261,730	69	$308,918	37	$372,488	53	$271,000
NUCLEAR MEDICINE	0	*	3	*	4	*	8	*
OBSTETRICS/GYNECOLOGY	75	$498,837	198	$502,648	108	$528,996	139	$470,084
OCCUPATIONAL MEDICINE	0	*	14	$243,458	7	*	17	$334,715
OPHTHALMOLOGY	28	$440,667	97	$481,633	45	$487,288	98	$521,641
OTORHINOLARYNGOLOGY	26	$494,935	54	$452,928	30	$543,219	24	$429,576
PATHOLOGY	8	*	21	$578,727	22	$283,687	22	$482,500
PEDIATRICS	78	$238,218	229	$239,618	125	$207,146	169	$242,828
PEDIATRIC CARDIOLOGY	3	*	3	*	*	*	1	*
PEDIATRIC ENDOCRINOLOGY	0	*	*	*	1	*	*	*
PHYSICAL MEDICINE	4	*	12	$232,774	2	*	9	*
PSYCHIATRY	8	*	69	$205,000	17	$238,593	29	$167,500
PULMONARY DISEASE	10	$321,736	39	$289,852	22	$359,824	49	$347,000
RADIATION ONCOLOGY	1	*	13	$533,500	12	$309,660	1	*
RADIOLOGY	27	$556,068	110	$612,491	74	$491,736	30	$358,211
RHEUMATOLOGY	11	$175,518	25	$259,000	15	$278,323	25	$241,667
SURGERY: CARDIOVASCULAR	14	$1,106,538	23	$870,743	13	$1,170,620	23	$849,400
SURGERY: COLON AND RECTAL	2	*	3	*	2	*	3	*
SURGERY: GENERAL	56	$473,778	169	$449,789	93	$468,101	80	$425,563
SURGERY: HAND	2	*	3	*	1	*	2	*
SURGERY: NEUROLOGICAL	27	$861,271	35	$800,000	9	*	25	$673,097
SURGERY: ORAL	*	*	13	$367,700	2	*	*	*
SURGERY: ORTHOPEDIC	70	$579,897	139	$629,116	96	$679,887	72	$540,484
SURGERY: PLASTIC	5	*	7	*	10	$778,932	20	$546,223
SURGERY: VASCULAR/THORACIC	28	$864,865	15	$472,000	17	$630,979	32	$559,045
UROLOGY	13	$483,539	66	$453,300	34	$550,947	40	$441,257
OTHER PHYSICIAN SPECIALTIES	3	*	13	$275,438	4	*	16	$338,000
AUDIOLOGIST	1	*	11	$79,500	1	*	2	*
CERT. REG. NURSE ANESTHETIST	1	*	2	*	0	*	11	*
DIETITIAN/NUTRITIONIST	0	*	1	*	0	*	1	*
MIDWIFE	*	*	3	*	0	*	0	*
NURSE PRACTITIONER	5	*	28	$109,500	2	*	10	$122,333
OCCUPATIONAL THERAPIST	0	*	2	*	0	*	*	*
OPTOMETRIST	5	*	35	$128,000	12	$129,490	15	$120,000
PHARMACIST	0	*	1	*	3	*	1	*
PHYSICAL THERAPIST	5	*	20	$100,339	6	*	9	*
PHYSICIANS ASSISTANT	13	$139,802	16	$114,671	8	*	13	$104,554
PODIATRIST	5	*	11	$276,724	1	*	10	$224,109
PSYCHOLOGIST	*	*	55	$114,303	15	$98,810	19	$145,592
SOCIAL WORKER	7	*	47	$93,000	4	*	3	*
SPEECH THERAPIST	0	*	2	*	*	*	*	*
SURGEONS ASSISTANT	*	*	6	*	1	*	*	*
OTHER ALLIED SPECIALTIES	1	*	5	*	0	*	3	*

NOTES: An ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE. THE EASTERN SECTION CONSISTS OF CT, DE, DC, ME, MD, MA, NH, NJ, NY, NC, PA, RI, VT, VA, AND WV. THE MIDWEST SECTION CONSISTS OF IL, IN, IA, MI, MN, NE, ND, OH, SD, AND WI. THE SOUTHERN SECTION CONSISTS OF AL, AR, FL, GA, KS, KY, LA, MS, MO, OK, SC, TN, AND TX. THE WESTERN SECTION CONSISTS OF AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, AND WY.

Table 9: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty and Years in Specialty for All Group Types

SPECIALTY	YEARS IN SPECIALTY							
	5 YEARS OR LESS		6 TO 10 YEARS		11 TO 18 YEARS		19 YEARS OR MORE	
	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN
ALLERGY/IMMUNOLOGY	8	*	17	$429,487	19	$342,729	23	$348,867
ANESTHESIOLOGY	68	$415,376	32	$336,406	50	$400,625	40	$398,030
CARDIOLOGY: INVASIVE	40	$554,137	40	$618,167	40	$549,980	18	$476,495
CARDIOLOGY: NONINVASIVE	12	$577,685	15	$527,885	32	$586,816	30	$332,600
CRITICAL CARE	3	*	1	*	0	*	1	*
DENTISTRY	1	*	1	*	1	*	4	*
DERMATOLOGY	19	$407,000	27	$395,295	38	$440,684	28	$338,624
EMERGENCY MEDICINE	41	$260,911	35	$281,900	28	$250,450	2	*
ENDOCRINOLOGY/METABOLISM	9	*	15	$230,000	20	$263,901	13	$235,776
FAMILY PRACTICE	292	$218,543	288	$238,001	245	$250,000	218	$225,686
GASTROENTEROLOGY	36	$525,884	32	$496,565	62	$463,767	32	$464,750
GERIATRICS	3	*	0	*	1	*	1	*
GYNECOLOGY	10	*	3	*	4	*	16	$270,426
HEMATOLOGY/ONCOLOGY	19	$320,074	31	$392,870	63	$348,500	41	$280,500
INFECTIOUS DISEASE	4	*	6	*	8	*	7	*
INTERNAL MEDICINE	216	$232,750	207	$250,000	219	$267,694	181	$232,600
NEONATAL/PERINATAL MEDICINE	6	*	9	*	10	$297,623	2	*
NEPHROLOGY	13	$341,466	15	$360,878	35	$371,055	23	$331,200
NEUROLOGY	41	$280,584	44	$344,289	57	$308,918	19	$317,984
NUCLEAR MEDICINE	1	*	1	*	7	*	5	*
OBSTETRICS/GYNECOLOGY	119	$480,956	99	$543,600	109	$548,900	126	$449,208
OCCUPATIONAL MEDICINE	15	$276,000	5	*	4	*	13	$287,395
OPHTHALMOLOGY	59	$426,480	44	$565,122	72	$622,680	64	$428,222
OTORHINOLARYNGOLOGY	24	$419,642	23	$453,357	41	$479,627	31	$454,000
PATHOLOGY	5	*	15	$589,046	19	$377,842	21	$482,500
PEDIATRICS	141	$208,118	128	$244,965	134	$255,964	127	$262,862
PEDIATRIC CARDIOLOGY	0	*	*	*	0	*	1	*
PEDIATRIC ENDOCRINOLOGY	0	*	0	*	0	*	1	*
PHYSICAL MEDICINE	10	$294,750	6	*	3	*	2	*
PSYCHIATRY	17	$202,937	20	$213,686	37	$205,000	28	$206,345
PULMONARY DISEASE	20	$297,835	35	$349,381	34	$339,642	17	$295,455
RADIATION ONCOLOGY	8	*	4	*	12	$522,500	2	*
RADIOLOGY	37	$467,769	55	$646,415	70	$481,078	48	$447,570
RHEUMATOLOGY	15	$209,500	16	$262,606	17	$261,518	16	$246,844
SURGERY: CARDIOVASCULAR	17	$1,018,663	16	$845,759	23	$901,000	9	*
SURGERY: COLON AND RECTAL	2	*	3	*	3	*	1	*
SURGERY: GENERAL	53	$438,300	57	$523,717	73	$494,663	154	$407,124
SURGERY: HAND	2	*	1	*	1	*	4	*
SURGERY: NEUROLOGICAL	13	$633,033	17	$979,500	35	$857,974	20	$745,623
SURGERY: ORAL	2	*	1	*	2	*	8	*
SURGERY: ORTHOPEDIC	71	$613,682	76	$594,423	104	$694,016	96	$566,433
SURGERY: PLASTIC	11	$620,200	8	*	12	$637,278	7	*
SURGERY: VASCULAR/THORACIC	18	$626,769	16	$623,195	23	$633,132	22	$697,735
UROLOGY	24	$504,821	18	$456,355	40	$484,632	52	$457,850
OTHER PHYSICIAN SPECIALTIES	4	*	7	*	4	*	8	*
AUDIOLOGIST	4	*	5	*	1	*	1	*
CERT. REG. NURSE ANESTHETIST	0	*	1	*	1	*	1	*
DIETITIAN/NUTRITIONIST	1	*	0	*	1	*	0	*
MIDWIFE	0	*	*	*	1	*	*	*
NURSE PRACTITIONER	10	$135,125	13	$119,195	17	$102,178	3	*
OCCUPATIONAL THERAPIST	2	*	*	*	0	*	*	*
OPTOMETRIST	84	$127,545	22	$135,500	8	*	8	*
PHARMACIST	1	*	0	*	0	*	4	*
PHYSICAL THERAPIST	20	$100,500	8	*	6	*	4	*
PHYSICIANS ASSISTANT	13	$95,900	19	$136,181	13	$133,441	1	*
PODIATRIST	11	$273,500	7	*	6	*	1	*
PSYCHOLOGIST	35	$98,427	14	$133,751	17	$119,595	12	$112,290
SOCIAL WORKER	10	$64,826	12	$96,757	26	$99,705	12	$108,923
SPEECH THERAPIST	2	*	*	*	*	*	0	*
SURGEONS ASSISTANT	0	*	1	*	2	*	4	*
OTHER ALLIED SPECIALTIES	0	*	4	*	0	*	4	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 10: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty and Managed Care Percent of Production for All Group Types

SPECIALTY	MANAGED CARE PERCENT OF PRODUCTION							
	NO MANAGED CARE		10% OR LESS		11% TO 50%		51% TO 100%	
	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN
ALLERGY/IMMUNOLOGY	6	*	13	$384,147	35	$360,083	11	$278,355
ANESTHESIOLOGY	26	$451,378	48	$499,229	130	$325,337	5	*
CARDIOLOGY: INVASIVE	19	$562,830	59	$680,290	75	$494,800	6	*
CARDIOLOGY: NONINVASIVE	8	*	28	$518,604	42	$401,450	5	*
CRITICAL CARE	*	*	3	*	6	*	*	*
DENTISTRY	*	*	1	*	2	*	*	*
DERMATOLOGY	14	$445,539	27	$379,413	47	$369,200	21	$420,700
EMERGENCY MEDICINE	10	$311,145	18	$355,750	62	$262,162	11	$276,000
ENDOCRINOLOGY/METABOLISM	6	*	13	$233,421	38	$242,118	2	—
FAMILY PRACTICE	113	$235,251	216	$235,312	478	$235,916	212	$229,870
GASTROENTEROLOGY	19	$431,434	45	$523,522	82	$473,367	15	$510,579
GERIATRICS	1	*	3	*	1	*	0	*
GYNECOLOGY	4	*	3	*	14	$313,284	8	*
HEMATOLOGY/ONCOLOGY	23	$349,706	50	$400,315	78	$289,415	3	
INFECTIOUS DISEASE	1	*	6	*	18	$206,334	2	
INTERNAL MEDICINE	84	$235,385	180	$242,088	356	$237,809	186	$238
NEONATAL/PERINATAL MEDICINE	7	*	3	*	13	$267,245	*	*
NEPHROLOGY	15	$234,760	42	$532,889	24	$318,143	0	*
NEUROLOGY	13	$247,827	58	$324,759	76	$305,000	15	$308,314
NUCLEAR MEDICINE	4	*	0	*	9	*	*	*
OBSTETRICS/GYNECOLOGY	89	$566,242	65	$449,656	194	$496,377	97	$501,000
OCCUPATIONAL MEDICINE	3	*	19	$241,000	11	$287,395	1	*
OPHTHALMOLOGY	32	$467,657	71	$641,517	100	$456,491	21	$507,141
OTORHINOLARYNGOLOGY	16	$310,604	29	$491,769	49	$498,101	17	$445,686
PATHOLOGY	5	*	10	$683,333	29	$402,421	0	*
PEDIATRICS	59	$243,000	76	$220,500	236	$264,384	162	$216,026
PEDIATRIC CARDIOLOGY	*	*	1	*	3	*	0	*
PEDIATRIC ENDOCRINOLOGY	*	*	*	*	1	*	0	*
PHYSICAL MEDICINE	1	*	4	*	15	$324,600	1	*
PSYCHIATRY	3	*	28	$229,074	36	$221,636	27	$169,000
PULMONARY DISEASE	29	$325,777	25	$362,575	51	$305,000	2	*
RADIATION ONCOLOGY	1	*	12	$309,660	5	*	0	*
RADIOLOGY	14	$338,475	97	$482,668	90	$600,949	6	*
RHEUMATOLOGY	6	*	16	$349,209	48	$242,485	3	*
SURGERY: CARDIOVASCULAR	9	*	19	$936,187	33	$1,015,653	*	*
SURGERY: COLON AND RECTAL	0	*	5	*	4	*	*	*
SURGERY: GENERAL	48	$433,900	103	$445,769	136	$471,747	31	$422,707
SURGERY: HAND	2	*	4	*	2	*	0	*
SURGERY: NEUROLOGICAL	9	*	47	$867,327	34	$795,679	*	*
SURGERY: ORAL	0	*	6	*	2	*	*	*
SURGERY: ORTHOPEDIC	59	$583,000	113	$658,832	142	$608,845	20	$782,434
SURGERY: PLASTIC	1	*	13	$707,863	22	$566,600	2	*
SURGERY: VASCULAR/THORACIC	19	$633,132	33	$689,680	20	$563,581	6	*
UROLOGY	18	$454,502	39	$392,000	54	$472,992	13	$614,641
OTHER PHYSICIAN SPECIALTIES	0	*	6	*	13	$338,194	2	*
AUDIOLOGIST	1	*	3	*	3	*	3	*
CERT. REG. NURSE ANESTHETIST	0	*	3	*	11	*	*	*
DIETITIAN/NUTRITIONIST	*	*	*	*	2	*	0	*
MIDWIFE	*	*	1	*	0	*	0	*
NURSE PRACTITIONER	2	*	4	*	4	*	28	$116,473
OCCUPATIONAL THERAPIST	0	*	*	*	*	*	2	*
OPTOMETRIST	6	*	8	*	8	*	38	$159,530
PHARMACIST	0	*	*	*	*	*	1	*
PHYSICAL THERAPIST	7	*	5	*	5	*	18	$98,000
PHYSICIANS ASSISTANT	5	*	4	*	8	*	26	$136,258
PODIATRIST	3	*	4	*	10	$239,172	7	*
PSYCHOLOGIST	2	*	6	*	33	$133,414	36	$100,412
SOCIAL WORKER	0	*	*	*	6	*	51	$96,514
SPEECH THERAPIST	*	*	*	*	*	*	2	*
SURGEONS ASSISTANT	*	*	4	*	2	*	1	*
OTHER ALLIED SPECIALTIES	*	*	0	*	1	*	5	*

NOTES: AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF INDIVIDUAL RESPONSES IS LESS THAN 10 OR THE NUMBER OF GROUP RESPONSES IS LESS THAN 3. AN ASTERISK IN A COUNT COLUMN SHOULD BE INTERPRETED AS A ZERO. EXCLUDED FROM THIS TABLE ARE DATA FOR PHYSICIANS EARNING LESS THAN $20,000 PER YEAR AND ALLIED HEALTHCARE PROFESSIONALS EARNING LESS THAN $10,000 PER YEAR. DATA FOR UNIVERSITY AND GOVERNMENT AFFILIATED GROUPS ARE EXCLUDED FROM THIS TABLE.

Table 11: Physician and Allied Healthcare Professional Production (Ancillary Services Technical Charges Not Included) by Specialty and Number of FTE Physicians for Multispecialty Groups Only

SPECIALTY	NUMBER OF FTE PHYSICIANS							
	10 FTE OR LESS		11 TO 25 FTE		26 TO 50 FTE		51 FTE OR MORE	
	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN	NUMBER OF INDIVIDUAL RESPONSES	PRODUCTION (ANCILLARY SERVICES TECHNICAL CHARGES NOT INCLUDED) MEDIAN
ALLERGY/IMMUNOLOGY	3	*	4	*	12	$352,104	40	$435,700
ANESTHESIOLOGY	1	*	6	*	7	*	88	$485,934
CARDIOLOGY: INVASIVE	7	*	16	$580,480	23	$499,105	98	$550,529
CARDIOLOGY: NONINVASIVE	5	*	8	*	15	$387,487	54	$506,410
CRITICAL CARE	*	*	0	*	2	*	11	$299,860
DENTISTRY	*	*	0	*	3	*	7	*
DERMATOLOGY	1	*	8	*	25	$336,054	86	$384,925
EMERGENCY MEDICINE	0	*	6	*	16	$234,198	99	$250,500
ENDOCRINOLOGY/METABOLISM	1	*	6	*	11	$204,200	43	$235,776
FAMILY PRACTICE	72	$253,691	157	$244,000	227	$246,000	670	$216,955
GASTROENTEROLOGY	9	*	27	$422,817	31	$421,750	108	$512,354
GERIATRICS	1	*	1	*	0	*	3	*
GYNECOLOGY	0	*	4	*	5	*	15	$291,000
HEMATOLOGY/ONCOLOGY	7	*	14	$281,490	30	$388,686	97	$326,100
INFECTIOUS DISEASE	2	*	2	*	3	*	23	$211,668
INTERNAL MEDICINE	51	$264,840	158	$242,158	228	$228,370	438	$235,400
NEONATAL/PERINATAL MEDICINE	*	*	0	*	0	*	18	$373,993
NEPHROLOGY	1	*	0	*	15	$351,300	41	$292,900
NEUROLOGY	7	*	9	*	17	$248,000	104	$308,942
NUCLEAR MEDICINE	0	*	*	*	1	*	3	*
OBSTETRICS/GYNECOLOGY	13	$368,647	63	$467,188	97	$457,856	242	$493,720
OCCUPATIONAL MEDICINE	1	*	1	*	8	*	28	$260,958
OPHTHALMOLOGY	3	*	15	$564,332	34	$481,585	129	$451,513
OTORHINOLARYNGOLOGY	1	*	12	$371,706	23	$438,281	82	$459,399
PATHOLOGY	*	*	1	*	6	*	38	$578,213
PEDIATRICS	27	$239,503	83	$250,500	117	$220,549	336	$235,134
PEDIATRIC CARDIOLOGY	*	*	0	*	*	*	7	*
PEDIATRIC ENDOCRINOLOGY	*	*	0	*	*	*	1	*
PHYSICAL MEDICINE	*	*	0	*	1	*	26	$325,842
PSYCHIATRY	*	*	4	*	11	$155,641	100	$205,250
PULMONARY DISEASE	13	$334,870	12	$435,229	21	$325,777	65	$305,817
RADIATION ONCOLOGY	0	*	*	*	3	*	11	$431,929
RADIOLOGY	5	*	11	$424,771	22	$477,328	78	$698,543
RHEUMATOLOGY	4	*	4	*	12	$265,039	55	$245,000
SURGERY: CARDIOVASCULAR	10	*	8	*	4	*	38	$849,500
SURGERY: COLON AND RECTAL	1	*	1	*	0	*	4	*
SURGERY: GENERAL	24	$320,908	81	$398,080	72	$416,138	179	$485,796
SURGERY: HAND	*	*	1	*	1	*	4	*
SURGERY: NEUROLOGICAL	3	*	3	*	2	*	35	$800,000
SURGERY: ORAL	*	*	*	*	2	*	8	*
SURGERY: ORTHOPEDIC	6	*	27	$562,000	42	$536,491	155	$675,057
SURGERY: PLASTIC	0	*	1	*	3	*	27	$546,446
SURGERY: VASCULAR/THORACIC	10	*	9	*	16	$448,450	36	$680,727
UROLOGY	3	*	14	$431,758	28	$400,448	97	$484,451
OTHER PHYSICIAN SPECIALTIES	1	*	3	*	6	*	25	$327,000
AUDIOLOGIST	*	*	*	*	1	*	13	$79,500
CERT. REG. NURSE ANESTHETIST	*	*	2	*	1	*	*	*
DIETITIAN/NUTRITIONIST	*	*	1	*	1	*	0	*
MIDWIFE	*	*	*	*	1	*	2	*
NURSE PRACTITIONER	5	*	3	*	5	*	28	$109,500
OCCUPATIONAL THERAPIST	*	*	*	*	*	*	2	*
OPTOMETRIST	*	*	4	*	6	*	47	$144,000
PHARMACIST	1	*	*	*	0	*	4	*
PHYSICAL THERAPIST	3	*	5	*	7	*	24	$94,500
PHYSICIANS ASSISTANT	1	*	6	*	19	$147,393	19	$109,170
PODIATRIST	1	*	4	*	5	*	16	$260,454
PSYCHOLOGIST	1	*	3	*	9	*	71	$116,000
SOCIAL WORKER	0	*	1	*	8	*	48	$81,655
SPEECH THERAPIST	*	*	*	*	*	*	2	*
SURGEONS ASSISTANT	*	*	*	*	*	*	6	*
OTHER ALLIED SPECIALTIES	*	*	*	*	1	*	8	*

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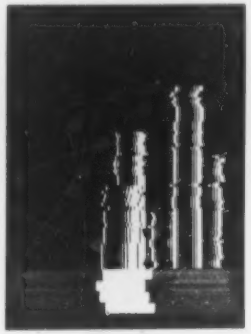

Medical Group Management Association

1990 Cost Survey

Based on 1989 Data

Directions

1. The *1990 Cost Survey Definitions* is enclosed with your cost survey mailing. Many definitions have been revised for 1990. Please refer to these definitions in order to make sure your questionnaire is completed properly.
2. All data reported should be for calendar year 1989 or your group's most recently completed fiscal year. **Please do not report data for periods other than 12 months.**
3. Please round financial information to whole dollars (e.g., $573.51 = $574).
4. The numbers in parentheses next to the blanks represent CRAHCA Chart of Accounts classifications. If you want information regarding the CRAHCA Chart of Accounts, please state your request on page 8, PART VI.
5. Certain lines of this questionnaire must be completed if your survey is to be valid. Mandatory data items are indicated by . The remainder of the questionnaire should be completed in as much detail as possible.
6. If you have a question on how to complete your survey questionnaire, call Dave Gans or Jim Margolis at MGMA, telephone (303) 753-1111 or the Financial Management Committee member in your MGMA Section. See page 56 of the *1990 MGMA Directory* for names and telephone numbers of committee members.
7. The results of this survey will be compiled in the *1990 Cost and Production Survey Report*. The report is provided at no charge only to survey participants. If you complete this questionnaire, all MGMA members in your medical group will receive a survey report. MGMA members who do not participate in the survey can purchase a copy of the *1990 Cost and Production Survey Report* for $55.00.
8. Please return your completed questionnaire no later than March 30, 1990 to: MGMA, 1355 South Colorado Blvd., Suite 900, Denver, Colorado 80222. Attention: Cost Survey. A pre-addressed return envelope is provided for your convenience. Please be sure to keep a photocopy of your completed questionnaire for future reference.
9. All survey data are confidential. A copy of the MGMA/CRAHCA policy regarding confidentiality of survey data is enclosed.

Please complete and return no later than March 30, 1990.

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MGMA
MEDICAL GROUP MANAGEMENT ASSOCIATION

Medical Group Management Association

1990 Cost Survey Based on 1989 Data

What 12-month period do these survey data cover? (Please report data for calendar year 1989 or your group's most recently completed fiscal year.) **PLEASE DO NOT REPORT DATA FOR PERIODS OTHER THAN 12 MONTHS.** ____ (1) ____ (2) through ____ (3) ____ (4)
month year month year

PART I: REVENUE

A. FEE-FOR-SERVICE ACTIVITY
1. Gross fee-for-service charges ____ (3100, 3300)
2. Adjustments to fee-for-service charges ____ (4100-4400)
3. Adjusted fee-for-service charges (IA3 = IA1 − IA2) ____
4. Bad debts due to fee-for-service activity ____ (4600-4800)
5. Net fee-for-service revenue/collections (If you only look at the definitions once, please do so now.) (3400,3500) ____

B. PREPAID ACTIVITY
1. Prepaid patient charges (Inhouse equivalent gross fee-for-service charges) ____ (3600-3700)
2. Capitation revenue ____ (3810-3830)
3. All other prepaid contract revenue ____ (3840-3890)
4. Professional and medical purchased services for prepaid plan patients ____ (7200)
5. Net prepaid revenue (IB5 = IB2 + IB3 − IB4) ____

C. OTHER ACTIVITY
1. Gross revenue from other activities (Sources: _____) ____ (3900)
2. Cost of sales and/or expenses associated with other activities ____ (6180,6300)
3. Net other revenue (IC3 = IC1 − IC2) ____

D. TOTAL ACTIVITY
1. Total gross patient charges (ID1 = IA1 + IB1) ____
2. Total net revenue (ID2 = IA5 + IB5 + IC3) ____

E. ACCOUNTS RECEIVABLE
Please show the age distribution in dollars of your accounts receivable at the end of the 12-month period used in this report.
1. Current to 30 days $ ____
2. 31 to 60 days $ ____
3. 61 to 90 days $ ____
4. 91 to 120 days $ ____
5. Over 120 days $ ____
6. TOTAL ACCOUNTS RECEIVABLE (IE6 = IE1 + IE2 + IE3 + IE4 + IE5) $ ____

F. Please estimate the BREAKOUT BY TYPE OF PATIENT OF "TOTAL GROSS PATIENT CHARGES" (ID1). Please report all types of patients, so the total will sum to 100%.
1. Medicare ____ %
2. Medicaid ____ %
3. Managed care (HMO/PPO) ____ %
4. Commercial insurance carriers, private/self pay, workers' compensation, and all other ____ %
Total 100 %

Medical Group Management Association

1990 Cost Survey Based on 1989 Data

PART II: NONPHYSICIAN EXPENSES

A. NONPHYSICIAN SALARIES

1. Administrative staff	70	(5410,5620, 5660,5670)	
2. Business office	71	(5630,5640)	
3. Information services	72	(5650)	
4. Housekeeping, maintenance, and security	73	(5700)	
5. Other administrative support staff	74	(5680-5690)	
6. Registered Nurses	75	(5510)	
7. Licensed Practical Nurses, Medical Assistants, etc.	76	(5520)	
8. Medical receptionists	77	(5530)	
9. Medical secretaries/transcribers	78	(5540)	
10. Medical records	79	(5550)	
11. Nonphysician providers	80	(5300)	
12. Laboratory	81	(5410)	
13. Radiology/imaging	82	(5420)	
14. Physical therapy	83	(5430)	
15. Optical	84	(5440)	
16. Certified Registered Nurse Anesthetists	85		
17. Other medical/ancillary services staff	86	(5450-5490, 5560-5590, 5800)	
18. TOTAL NONPHYSICIAN SALARIES			87

B. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES

1. Taxes: FICA, payroll, workers' compensation, etc.	48	(5910)	
2. Insurance: health, disability, life, etc.	49	(5920)	
3. Retirement and/or profit sharing	50	(5930)	
4. Other employee benefits	51	(5940-5990)	
5. TOTAL NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES			52

C. INFORMATION SERVICES EXPENSES

1. Service bureau fees	53	(7370)	
2. Equipment and software rental/depreciation	54	(6660,6780)	
3. Equipment and software maintenance	55		
4. Information services supplies	56		
5. Telephone/telecommunications	57		
6. Other information services expenses	58		
7. TOTAL INFORMATION SERVICES EXPENSES			59

D. LABORATORY EXPENSES

1. Fees paid for outside laboratory services	60	(7130)	
2. Equipment rental/depreciation	61	(6620,6720)	
3. Equipment maintenance	62	(6840)	
4. Laboratory supplies	63	(6210,6220)	
5. Other laboratory expenses	64		
6. TOTAL LABORATORY EXPENSES			65

Medical Group Management Association
1990 Cost Survey Based on 1989 Data

PART II: NONPHYSICIAN EXPENSES (Continued)

E. RADIOLOGY/IMAGING EXPENSES

1. Fees paid for outside radiology/imaging services	66	(7140)	
2. Equipment rental/depreciation	67	(6630,6730)	
3. Equipment maintenance	68	(6850)	
4. Radiology/imaging supplies	69	(6230)	
5. Other radiology/imaging expenses	70		
6. TOTAL RADIOLOGY/IMAGING EXPENSES			71

F. PHYSICAL THERAPY EXPENSES

1. Equipment rental/depreciation	72	(6641,6741)	
2. Equipment maintenance	73	(6860)	
3. Physical therapy supplies	74	(6240)	
4. Other physical therapy expenses	75		
5. TOTAL PHYSICAL THERAPY EXPENSES			76

G. OPTICAL EXPENSES

1. Equipment rental/depreciation	77	(6642,6742)	
2. Equipment maintenance	78	(6870)	
3. Optical supplies	79	(6250)	
4. Other optical expenses	80		
5. TOTAL OPTICAL EXPENSES			81

H. MEDICAL AND SURGICAL SUPPLY EXPENSES

1. Drugs and medications	82	(6110)	
2. General medical supplies and instruments	83	(6120,6130, 6150,6190, 6260-6290)	
3. Laundry and linens	84	(6170)	
4. TOTAL MEDICAL AND SURGICAL SUPPLY EXPENSES			85

I. BUILDING AND OCCUPANCY EXPENSES

1. Rental/depreciation/occupancy	86	(6410-6440, 6460,6470, 6500,6900)	
2. Utilities	87	(6480)	
3. Housekeeping/maintenance supplies	88	(6160)	
4. Purchased services	89	(6490,7390)	
5. TOTAL BUILDING AND OCCUPANCY EXPENSES			90

J. FURNITURE AND EQUIPMENT EXPENSES

1. Rental/depreciation	91	(6610,6643-6650,6670-6690,6710, 6743-6750, 6770-6790)	
2. Other furniture and equipment expenses	92	(6810,6830, 6890)	
3. TOTAL FURNITURE AND EQUIPMENT EXPENSES			93
K. ADMINISTRATIVE SUPPLIES AND SERVICES		(6140,7360 7630-7650)	94
L. INSURANCE PREMIUMS			
1. Professional liability	95	(7500)	
2. Other insurance expenses	96	(6450,6820)	
3. TOTAL INSURANCE PREMIUMS			97

Medical Group Management Association

1990 Cost Survey Based on 1989 Data

PART II: NONPHYSICIAN EXPENSES (Continued)

M. OUTSIDE PROFESSIONAL FEES
1. Medical (nonphysician) professionals _____ (7120,7150-7190)
2. Legal and accounting _____ (7310-7330)
3. Management consultants _____ (7340,7380)
4. Other nonphysician consultants _____
5. TOTAL OUTSIDE PROFESSIONAL FEES _____

N. PROMOTION AND MARKETING EXPENSES (7620,7710) _____

O. GROUP INTEREST EXPENSES
1. Real estate interest _____ (7810)
2. Other interest _____ (7820-7890, 8210)
3. TOTAL GROUP INTEREST EXPENSES _____

P. OTHER NONPHYSICIAN EXPENSES _____

Q. TOTAL NONPHYSICIAN EXPENSES
(IIQ = sum of totals for expense categories IIA through IIP) _____

PART III: PHYSICIAN EXPENSES AND EARNINGS

A. PHYSICIAN CONSULTANT EXPENSES
1. Fees to consulting pathologists _____
2. Fees to consulting radiologists _____
3. Fees to other consulting physicians _____ (7110)
4. TOTAL PHYSICIAN CONSULTANT EXPENSES _____

B. NET REVENUE BEFORE DISTRIBUTION TO GROUP
("Total Net Revenue" minus "Total Nonphysician Expenses" minus "Total Physician Consultant Expenses")
(IIIB = ID2 – IIQ – IIIA4) _____

C. PHYSICIAN BENEFIT EXPENSES
1. Taxes: FICA, payroll, workers' compensation, etc. _____ (5210)
2. Insurance: health, disability, life, etc. _____ (5220)
3. Retirement, profit sharing, deferred compensation _____ (5230)
4. Dues, memberships, and license fees _____ (5250)
5. Meetings and travel _____ (5260)
6. Other physician benefits _____ (5240,5270-5290)
7. TOTAL PHYSICIAN BENEFIT EXPENSES _____

D. TOTAL COMPENSATION OF MEDICAL GROUP PHYSICIANS (Please see definitions again.) _____

E. GROUP EXCESS OR DEFICIT
("Net Revenue before Distribution to Group" minus "Total Physician Benefit Expenses" minus "Total Compensation of Medical Group Physicians")
(IIIE = IIIB – IIIC7 – IIID) _____

1. If the amount on line IIIE is negative (deficit), does this indicate that a portion of physician benefits and/or compensation was paid from prior year's equity or current year's borrowings?
1. _____Yes 2. _____No 3. _____Not applicable
2. If the amount on line IIIE is positive (excess), does this indicate that your group retained earnings from this year's operations?
1. _____Yes 2. _____No 3. _____Not applicable
3. If line IIIE is zero or if your answer to IIIE1 or IIIE2 is "Yes," you are finished with PART III. If line IIIE is not zero and your answer to IIIE1 or IIIE2 is "No," please explain on page 8, PART VI.

Medical Group Management Association

1990 Cost Survey Based on 1989 Data

PART IV: STAFFING

A. How many FULL-TIME-EQUIVALENT (FTE) PHYSICIANS are in your medical group?
To compute the number of FTE physicians in the group, add the number of full-time (1.0 FTE) physicians to the number of part-time physicians. Report the total FTE of **ALL** physicians practicing within the medical group, such as shareholders/partners, associates on salary, employed physicians, contract physicians, locum tenens, etc. The FTE of a part-time physician can be computed by comparing the time a physician spends working for the group practice to the time spent in a normal work week, e.g., a physician working in the clinic or in a hospital on behalf of the group for 20 hours compared to a normal 40-hour work week would be .5 FTE.

FTE PHYSICIANS _____

B. How many FTE EMPLOYEES are employed by your medical group in each of the following categories?

	FTE EMPLOYEES		FTE EMPLOYEES
1. Administrative staff		10. Medical records	
2. Business office		11. Nonphysician providers	
3. Information services		12. Laboratory	
4. Housekeeping, maintenance, and security		13. Radiology/imaging	
5. Other administrative support staff		14. Physical therapy	
6. Registered Nurses		15. Optical	
7. Licensed Practical Nurses, Medical Assistants, etc.		16. Certified Registered Nurse Anesthetists	
8. Medical receptionists		17. Other medical/ancillary services staff	
9. Medical secretaries/transcribers		18. TOTAL FTE EMPLOYEES (IVB18 = sum of IVB1 through IVB17)	

PART V: DEMOGRAPHICS

A. What is your group type?
1. _____Single Specialty
2. _____Multispecialty with primary care
3. _____Multispecialty without primary care

B. If Question VA is "Single Specialty," what specialty is your group? _____

C. What is the legal organization of your medical group? (Please mark only one answer.)
1. _____ Professional corporation/association
2. _____ Partnership
3. _____ Not-for-profit corporation/foundation
4. _____ Sole proprietorship
5. _____ Business corporation
6. _____ Other: _____

D. What best describes your medical group's primary affiliation? (Please mark only one answer.)
1. _____ Freestanding
2. _____ Hospital
3. _____ University
4. _____ Government
5. _____ Other: _____

1990 Cost Survey Based on 1989 Data

Medical Group Management Association
1990 Cost Survey Based on 1989 Data

PART VI: COMMENTS

PART VII: SUGGESTIONS

THANK YOU FOR YOUR TIME AND EFFORT IN COMPLETING THIS SURVEY!

Sincerely,

MGMA Financial Management Committee
and MGMA/CRAHCA Staff

PART VIII: *1990 COST AND PRODUCTION SURVEY REPORT* MAILING LIST

This part of the questionnaire provides information needed to properly distribute the *1990 Cost and Production Survey Report*. All MGMA members in your group will receive a copy of the *1990 Cost and Production Survey Report* if you complete this questionnaire. MGMA members who do not participate in the survey can purchase a copy of the *1990 Cost and Production Survey Report* for $55.00.

All survey data are confidential. A copy of the MGMA/CRAHCA policy regarding confidentiality of survey data is enclosed.

THIS SPACE RESERVED FOR
MAILING LABEL

If the mailing label above is incorrect, please make changes below.

Name of Respondent _____ (158) MGMA Member Number _____ (160)

Title/Position _____ (161)

Name of Medical Group _____ (162)

Address _____ (163)

City _____ (164) State/Province _____ (165) Zip/PC _____ (166)

Medical Group Management Association
1990 Cost Survey Based on 1989 Data

PART V: DEMOGRAPHICS (Continued)

E. If Question V.D is "University," what is the type of practice plan? (Please mark only one answer.)
1. ____ Centralized faculty practice plan
2. ____ Departmentalized faculty practice plan
3. ____ University health service
4. ____ Other _____ (148)

F. Does your medical group derive revenue from managed care (HMO/PPO) contracts (either discounted fee-for-service or capitation)?
1. ____ Yes
2. ____ No (149)

G. If Question V.F is "Yes," what percentage of your group's "total net revenue" (1D2) is derived from managed care (HMO/PPO) contracts? ____ % (150)

H. In what state or province is your medical group located? (Please use 2-letter postal code.) _____ (151)

I. What is the 5-digit zip/postal code of your primary clinic facility? _____ (152)

J. What best describes the location of your primary clinic facility? (Please mark only one of the following 7 options.)
Metropolitan area with a population greater than 500,000:
1. ____ Central city location
2. ____ Suburban location
Metropolitan area with a population between 100,000 and 500,000:
3. ____ Central city location
4. ____ Suburban location
Nonmetropolitan area:
5. ____ City of 50,000 to 99,999
6. ____ City of 20,000 to 49,999
7. ____ Rural (Less than 20,000 population) (153)

K. Has your medical group signed a participating agreement with Medicare? (Please mark only one answer.)
1. ____ Yes, for the entire medical group
2. ____ Yes, for some physicians but not the entire medical group
3. ____ No (154)

L. What is your accounting method for tax reporting purposes? (Please mark only one answer.)
1. ____ Cash
2. ____ Accrual (155)

M. What is your accounting method for internal management purposes? (Please mark only one answer.)
1. ____ Cash
2. ____ Accrual
3. ____ Modified cash (156)

N. Has your group implemented the CRAHCA Chart of Accounts?
1. ____ Yes
2. ____ No (157)

O. How long did it take to complete the 1990 Cost Survey questionnaire?
1. ____ 1 hour or less
2. ____ 1.1 to 2 hours
3. ____ 2.1 to 4 hours
4. ____ 4.1 to 8 hours
5. ____ 8.1 to 16 hours
6. ____ More than 16 hours (167)

Medical Group Management Association

1990 Cost Survey Definitions

The 1990 Cost Survey is based upon the CRAHCA Chart of Accounts in order to standardize definitions and accounting specifications. The CRAHCA Chart of Accounts is contained in two publications, *Practical Financial Management for Medical Groups* (CRAHCA, 1979) and in *Management Accounting for Fee-for-Service/Prepaid Medical Groups* (CRAHCA, 1985). The *1990 Cost Survey Based on 1989 Data* can be completed if your group utilizes either a cash or an accrual basis accounting system.

PART I: REVENUE

A. FEE-FOR-SERVICE ACTIVITY

1. **Gross fee-for-service charges:** The full value, at the group's established undiscounted rates, of all services provided to fee-for-service patients, and to patients covered by discounted fee-for-service reimbursement plans. Gross charges for services provided to patients covered by prepaid or capitation plans are not included in "gross fee-for-service charges," and should be reported as "prepaid patient charges" (PART IB1). Established undiscounted rates are the full price for services before charge restrictions imposed by Medicare, contractual adjustments required by third-party payors such as commercial insurance carriers, managed care organizations, etc., or other adjustments such as charitable adjustments, professional courtesy adjustments, or employee discounts. Services include all medical/surgical services provided by physicians and allied healthcare professionals as well as both the professional and technical components of ancillary services such as clinical laboratory, radiology/imaging, electrocardiograph laboratory, etc.
2. **Adjustments to fee-for-service charges:** The difference between "gross fee-for-service charges" and the amounts actually expected to be paid by patients or third-party payors. "Adjustments to fee-for-service charges" represent the value of services performed for which payment is not expected. "Adjustments to fee-for-service charges" include charge restrictions imposed by Medicare, contractual adjustments required by third-party payors such as commercial insurance carriers, managed care organizations, etc., or other adjustments such as charitable adjustments, professional courtesy adjustments, and employee discounts.
3. **Adjusted fee-for-service charges:** (IA3 = IA1 – IA2)
4. **Bad debts due to fee-for-service activity:** Any difference between the amount the group expects to collect, "adjusted fee-for-service charges," and the amount it actually collects. "Bad debts due to fee-for-service activity" include settlements for less than the billed amount, accounts written off as uncollectible, accounts that are assigned to collection agencies, and, in the case of accrual accounting, the provision for bad debts.
5. **Net fee-for-service revenue/collections:** Revenue collected from patients and third-party payors for services provided to fee-for-service patients and to patients covered by discounted fee-for-service reimbursement plans. "Net fee-for-service revenue/collections" is the revenue remaining after patient refunds and returned checks. If your medical group uses cash basis accounting, "net fee-for-service revenue/collections" is the amount of revenue collected from fee-for-service and discounted fee-for-service patients and third-party payors. If your medical group is on accrual basis accounting, "net fee-for-service revenue/collections" should equal "adjusted fee-for-service charges" minus "bad debts due to fee-for-service activity" (IA5 = IA3 – IA4).

B. PREPAID ACTIVITY

1. **Prepaid patient charges (inhouse equivalent gross fee-for-service charges):** The full value, at the group's established undiscounted rates, of all services rendered *BY THE GROUP* to prepaid or capitation plan patients assigned to the group. Do not include the value of services purchased by the group from outside providers. Services include all medical/surgical services provided by physicians and allied healthcare professionals as well as both the professional and technical components of ancillary services, such as clinical laboratory, radiology/imaging, electrocardiograph laboratory, etc.
2. **Capitation revenue:** Prospective payment made to the group by a health maintenance organization (HMO) for assigned enrollees under a patient care contract.
3. **All other prepaid contract revenue:** Includes all other prepaid revenue, such as risk sharing, copayments, coordination of benefits, and reinsurance recovery income.
4. **Professional and medical purchased services for prepaid plan patients:** Fees and other charges paid to healthcare providers and organizations outside of the medical group for services provided to prepaid plan patients assigned to the group under an HMO contract. Also include any reserve for "incurred but not reported" (IBNR) claims for professional and medical purchased services for prepaid plan patients for which invoices have not been received.
5. **Net prepaid revenue:** (IB5 = IB2 + IB3 – IB4)

C. OTHER ACTIVITY

1. **Gross revenue from other activities:** All gross nonmedical revenue such as grant payments, research stipends, honoraria, government support payments, educational subsidies, gross income from group nonmedical property (parking areas, rental property, etc.), interest income, and gross revenue from sale of products such as pharmaceuticals, hearing aids, optical lenses, orthopedic supplies, medical supplies, etc. Do not include cash received from loans or other borrowings.
2. **Cost of sales and/or expenses associated with other activities:** The costs and/or expenses associated with the activities listed in PART IC1. Examples of these costs include operating expenses of nonmedical property and the wholesale cost of goods sold to patients.
3. **Net other revenue:** (IC3 = IC1 – IC2)

D. TOTAL ACTIVITY

1. **Total gross patient charges:** (ID1 = IA1 + IB1)
2. **Total net revenue:** (ID2 = IA5 + IB5 + IC3)

E. ACCOUNTS RECEIVABLE: Show the age distribution in dollars of accounts receivable at the end of the 12-month period the group is reporting. Assignment of a patient charge into accounts receivable should be initiated at the time the invoice is submitted for payment either to the patient or to a third-party payor. For example, if an Ob/Gyn medical group normally establishes an open account for accumulation of patient charges when a woman is accepted into a prenatal program, and the account will not be invoiced until after the delivery, then "accounts receivable" will not reflect these patient charges until the invoice is created.

F. BREAKOUT BY TYPE OF PATIENT OF "TOTAL GROSS PATIENT CHARGES": Estimate how the medical group's "total gross patient charges" (PART ID1), are generated by type of patient. "Managed care (HMO/PPO)" (PART IF3), should be used to show the gross charges of patients who are covered by either a health maintenance organization (HMO) or preferred provider organization (PPO), regardless of whether reimbursement is by discounted fee-for-service payment or by capitation. "Commercial insurance carriers, private/self pay, workers' compensation, and all other" (PART IF4) should be used for gross charges of all patients who are not covered by Medicare, Medicaid, or managed care payors.

PART II: NONPHYSICIAN EXPENSES

A. NONPHYSICIAN SALARIES: Report the gross dollar amount paid in fiscal/calendar year 1989, such as taxable salaries, bonuses, incentive payments, research stipends, honoraria, taxed profit sharing distributions, etc. Do not include the dollar value of fringe benefits paid by the medical group such as retirement plan contributions, life and health insurance, automobile, or any employer contributions to a 401(k) or Keogh plan. If an employee works in more than one category, place his or her entire salary in the category in which he or she spends the most time.

1. **Administrative staff:** Salaries of group administrative personnel and their direct support staff such as secretaries, administrative assistants, etc. The administrative staff includes group executive personnel such as group administrator, assistant administrator, chief financial officer, human resources personnel, marketing personnel, and purchasing department employees.
2. **Business office:** Salaries of business office employees, such as business office manager, and all insurance, billing, credit, accounting, and bookkeeping personnel.
3. **Information services:** Salaries of data processing and telecommunications employees.
4. **Housekeeping, maintenance, and security:** Salaries of all housekeeping, maintenance, and security personnel. Parking attendants and grounds maintenance employees are also included in this category.
5. **Other administrative support staff:** Salaries of other administrative support staff, such as mailroom, cafeteria, laundry, quality assurance, and utilization review personnel.
6. **Registered Nurses:** Registered Nurses' salaries excluding nurse practitioner salaries, which should be reported as "nonphysician providers" (PART IIA11).

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7. **Licensed Practical Nurses, Medical Assistants, etc.:** Other nurses' salaries including Licensed Practical Nurses, Medical Assistants, nurse's aides, and other nursing support personnel.
8. **Medical receptionists:** Medical receptionist salaries.
9. **Medical secretaries/transcribers:** Medical secretary/transcriber salaries.
10. **Medical records:** Medical records personnel salaries.
11. **Nonphysician providers:** Salaries for all nonphysician providers such as audiologists, midwives, nurse practitioners, optometrists, physician assistants, podiatrists, psychologists, social workers, and other individuals in related positions who can provide medical care and bill for services without continuous supervision by a physician.
12. **Laboratory:** Salaries of all employees in the clinical laboratory.
13. **Radiology/imaging:** Salaries of all employees in the radiology/imaging department.
14. **Physical therapy:** Salaries of all employees in the physical therapy department.
15. **Optical:** Salaries of all employees in the optical department.
16. **Certified Registered Nurse Anesthetists:** Salaries of all Certified Registered Nurse Anesthetists.
17. **Other medical/ancillary services staff:** Salaries of all employees in any other ancillary service department such as electrocardiograph, electroencephalograph, pulmonary function, etc. Also included are salaries of employees who provide assistance to patients, such as patient relations personnel or lay counselors.

B. **NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES**
1. **Taxes: FICA, payroll, workers' compensation, etc.:** Employer's share of FICA, payroll, workers' compensation, unemployment insurance taxes, etc.
2. **Insurance: health, disability, life, etc.:** Employer's share of premiums for group health, disability, life insurance, etc.
3. **Retirement and/or profit sharing:** Payments by the group to the pension plan or other retirement program established for group employees. If an organization offers a 401(k), 403(b), or other similar pension/retirement plan, only include the employer contribution, not the employee contribution.
4. **Other employee benefits:** Other benefits such as travel allowances, education and training allowances, dues, entertainment, and automobile expenses, etc.

C. **INFORMATION SERVICES EXPENSES:** Expenses related to data processing, computer, and telecommunications services.
1. **Service bureau fees:** Cost of data processing services purchased from an outside service bureau.
2. **Equipment and software rental/depreciation:** Rental and depreciation cost of data processing and telecommunications furniture and equipment. Include the rental and depreciation expense of capitalized software as well as data processing hardware.
3. **Equipment and software maintenance:** Cost of data processing and telecommunications equipment repair as well as maintenance contracts for data processing and telecommunications hardware and software. Also include the cost of contract computer programmers.
4. **Information services supplies:** Cost of data processing and telecommunications consumable supplies as well as minor software and equipment not subject to capitalization. The depreciation expense of capitalized software and equipment is reported in PART IIC2.
5. **Telephone/telecommunications:** Cost of local and long distance telephone services, radio paging services, answering services, etc.
6. **Other information services expenses:** Other expenses not specified above. Please note what these expenses are in PART VI: COMMENTS, on page 8 of the questionnaire.

D.-E. **LABORATORY EXPENSES AND RADIOLOGY/IMAGING EXPENSES:** Laboratory expenses are those associated with clinical laboratory and pathology services. Laboratory expenses do not include expenses from other ancillary services such as the electrocardiograph laboratory, electroencephalograph laboratory, pulmonary function laboratory, etc. Expenses from other ancillary

services should be reported as "OTHER NONPHYSICIAN EXPENSES" (PART IIP). Radiology/imaging expenses include all imaging modalities such as x-ray, computerized tomography (CT) scan, magnetic resonance imaging (MRI), ultrasound imaging, radioisotope imaging, etc.
1. **Fees paid for outside laboratory or radiology/imaging services:** Cost of purchased services not provided within the group.
2. **Equipment rental/depreciation:** Rental and depreciation cost of the department's furniture and equipment.
3. **Equipment maintenance:** Cost of equipment repair and maintenance contracts.
4. **Laboratory or radiology/imaging supplies:** Cost of consumable supplies and minor equipment not subject to capitalization. The depreciation expense of capitalized equipment is reported in PART IID2 or PART IIE2. This amount should be the net after silver recovery from x-ray film and processing fixer.
5. **Other laboratory or radiology/imaging expenses:** Other expenses not specified above. Please note what these expenses are in PART VI: COMMENTS, on page 8 of the questionnaire.

F.-G. **PHYSICAL THERAPY EXPENSES AND OPTICAL EXPENSES**
1. **Equipment rental/depreciation:** Rental and depreciation cost of the department's furniture and equipment.
2. **Equipment maintenance:** Cost of equipment repair and maintenance contracts.
3. **Physical therapy or optical supplies:** Cost of consumable supplies and minor equipment not subject to capitalization. The depreciation expense of capitalized equipment is reported in PART IIF1 or PART IIG1. Do not include the cost of physical therapy or optical items sold to patients such as crutches, braces, eyeglasses, contact lenses, etc. The revenue and expenses associated with items sold to patients should be reported as "OTHER ACTIVITY" (PART IC).
4. **Other physical therapy or optical expenses:** Other expenses not specified above. Please note what these expenses are in PART VI: COMMENTS, on page 8 of the questionnaire.

H. **MEDICAL AND SURGICAL SUPPLY EXPENSES:** Medical supplies and minor equipment purchased for day-to-day use. Supplies used in providing ancillary services should be reported in the appropriate ancillary service section. For example, supplies used in the laboratory should be reported as "laboratory supplies" (PART IID4).
1. **Drugs and medications:** Cost of pharmaceutical supplies used in providing medical services. The revenue and expenses associated with drugs and medications sold to patients should be reported as "OTHER ACTIVITY" (PART IC).
2. **General medical supplies and instruments:** Cost of medical supplies, medical forms, and instruments. The revenue and expenses associated with medical supplies sold to patients should be reported as "OTHER ACTIVITY" (PART IC).
3. **Laundry and linens:** Cost of laundry and linens.

I. **BUILDING AND OCCUPANCY EXPENSES:**
1. **Rental/depreciation/occupancy:** Rental and depreciation cost, leasehold improvements, amortization cost, and real estate taxes for buildings, grounds, and parking facilities.
2. **Utilities:** Cost of water, power, and heating.
3. **Housekeeping/maintenance supplies:** Cost of supplies and materials used in the housekeeping and maintenance of buildings, grounds, and parking facilities.
4. **Purchased services:** Cost of contracted and/or purchased services, such as janitorial, snow removal, grounds maintenance, etc.

J. **FURNITURE AND EQUIPMENT EXPENSES**
1. **Rental/depreciation:** Rental, depreciation, and lease cost of furniture and equipment used in reception areas, patient treatment/examination rooms, physician offices, administrative areas, etc. Do not include furniture and equipment reported in PARTS IIC through IIG, and PART IIP.
2. **Other furniture and equipment expenses:** Other costs related to clinic furniture and equipment, such as city, county, or state personal property taxes or maintenance costs.

Medical Group Management Association
1990 Cost Survey Definitions

K. **ADMINISTRATIVE SUPPLIES AND SERVICES:** Cost of printing, postage, books, subscriptions, administrative forms, stationery, fees paid for temporary labor, and other administrative expenses.

L. **INSURANCE PREMIUMS**
1. **Professional liability:** Premiums paid or self-insurance costs for malpractice and professional liability insurance for medical group physicians and employees.
2. **Other insurance expenses:** Expenses for all insurance policies other than professional liability. Examples include fire, flood, theft, officers' and directors' liability, etc.

M. **OUTSIDE PROFESSIONAL FEES**
1. **Medical (nonphysician) professionals:** Fees paid to allied healthcare professionals, nurses, and other medical specialists who are not employed by the medical group. Do not include expenses paid on behalf of prepaid plan patients. These expenses should be reported as "professional and medical purchased services for prepaid plan patients" (PART IB4).
2. **Legal and accounting:** Fees paid for legal and accounting services.
3. **Management consultants:** Fees paid to management, financial, and actuarial consultants.
4. **Other nonphysician consultants:** Fees paid to public relations, architectural, information services, and other consultants.

N. **PROMOTION AND MARKETING EXPENSES:** All promotion, advertising, and marketing expenses, including yellow page listings.

O. **GROUP INTEREST EXPENSES**
1. **Real estate interest:** Interest on indebtedness secured by real estate.
2. **Other interest:** Other interest on indebtedness incurred for the general operation of the group.

P. **OTHER NONPHYSICIAN EXPENSES:** All nonphysician expenses not stated above, such as charitable contributions, recruiting expenses, employee relations dinners, picnics, entertainment, group-supplied uniforms, business taxes, business transportation, ambulance services, etc. Also included are all expenses for ancillary services departments not previously accounted for. Examples include expenses for electrocardiograph, electroencephalograph, pulmonary function, etc.

Q. **TOTAL NONPHYSICIAN EXPENSES:** (IIQ = sum of totals for expense categories IIA through IIP).

PART III: PHYSICIAN EXPENSES AND EARNINGS

A. **PHYSICIAN CONSULTANT EXPENSES**
1-3. **Fees to consulting pathologists, radiologists, and other consulting physicians:** Fees paid to physicians who are neither members of nor employed by the group. Does not include physician referral expenses paid on behalf of prepaid plan patients, which should be reported as "professional and medical purchased services for prepaid plan patients" (PART IB4).

B. **NET REVENUE BEFORE DISTRIBUTION TO GROUP:** (IIIB = ID2 - IIQ - IIIA4).

C. **PHYSICIAN BENEFIT EXPENSES**
1. **Taxes: FICA, payroll, workers' compensation, etc.:** Employer's share of FICA, payroll, workers' compensation, unemployment insurance taxes, etc.
2. **Insurance: health, disability, life, etc.:** Employer's share of insurance premiums for group health, disability, life, etc.
3. **Retirement, profit sharing, deferred compensation:** Payments by the group to the pension plan or other retirement program established for group physicians. If an organization offers a 401(k), 403(b), or other similar pension/retirement plan, only include the employer contribution, not the employee contribution. Also included in this category is deferred compensation of medical group physicians paid or expensed during the year.

Medical Group Management Association
1990 Cost Survey Definitions

4. **Dues, membership, and license fees:** Cost paid by the group for physicians' dues and memberships in professional organizations, state and local license fees, etc.
5. **Meetings and travel:** Continuing education, professional meetings, travel cost, automobile furnished by group, etc.
6. **Other physician benefits:** Other benefits such as entertainment, country/athletic club membership, travel for spouse, etc.

D. **TOTAL COMPENSATION OF MEDICAL GROUP PHYSICIANS:** Report the total compensation of all physicians practicing within the medical group, such as shareholders/partners, associates on salary, employed physicians, contract physicians, locum tenens, etc. This amount represents the total compensation of physicians who comprise the count of FTE physicians reported in PART IVA. Report compensation for both full-time and part-time physicians. "TOTAL COMPENSATION OF MEDICAL GROUP PHYSICIANS" includes taxable salary, bonuses, incentive payments, research stipends, honoraria, and taxed profit sharing distributions. The amount paid to physician consultants is reported as "PHYSICIAN CONSULTANT EXPENSES" (PART IIIA).

E. **GROUP EXCESS OR DEFICIT:** (IIIE = IIIB - IIIC7 - IIID)

PART IV: STAFFING

A. **FULL-TIME-EQUIVALENT (FTE) PHYSICIANS:** To compute the number of full-time-equivalent (FTE) physicians in the group, add the number of full-time (1.0 FTE) physicians to the number of part-time physicians. Report the total FTE of all physicians practicing within the medical group, such as shareholders/partners, associates on salary, employed physicians, contract physicians, locum tenens, etc. The FTE of a part-time physician can be computed by comparing the time a physician spends working for the group practice to the time spent in a normal work week, e.g., a physician working in the clinic or in a hospital on behalf of the group for 20 hours compared to a normal 40-hour work week would be .5 FTE.

B. **FTE EMPLOYEES:** Use the same definition to compute "FTE employees" as used for "FTE physicians" (PART IVA).

1990 Physician Production and Compensation Survey Based on 1989 Data

PART VI: COMMENTS

PART VII: SUGGESTIONS

THANK YOU FOR YOUR TIME AND EFFORT IN COMPLETING THIS SURVEY.

Sincerely,

MGMA Financial Management Committee
and MGMA/CRAHCA Staff

PART VIII: *1990 PHYSICIAN COMPENSATION SURVEY REPORT* MAILING LIST

This part of the questionnaire provides information needed to properly distribute the *1990 Physician Compensation Survey Report*. One complimentary copy of the *1990 Physician Compensation Survey Report* will be provided to the individual identified below. MGMA members who do not participate in this survey can purchase a copy of the *1990 Physician Compensation Survey Report* for $125.00.

All survey data are confidential. A copy of the MGMA/CRAHCA policy regarding confidentiality of survey data is enclosed.

THIS SPACE RESERVED FOR
MAILING LABEL

If the mailing label above is incorrect, please make changes below.

Name of Respondent _____ MGMA Member Number _____

Title/Position _____

Name of Medical Group _____

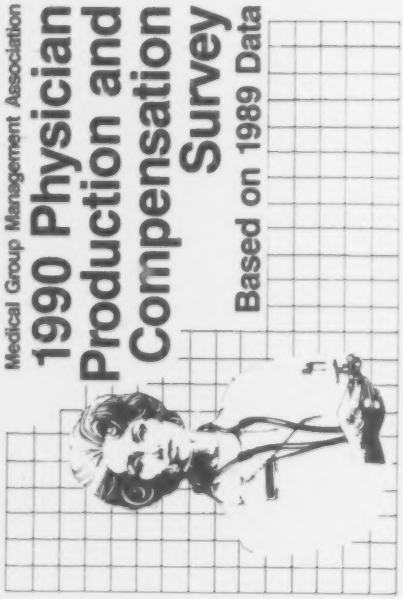
Address _____

City _____ State/Province _____ Zip/PC _____

Medical Group Management Association

1990 Physician Production and Compensation Survey

Based on 1989 Data



Directions

1. Physician Production and Compensation Survey definitions are found in PART I of this questionnaire. Please refer to these definitions before completing your questionnaire.
2. All data reported should be for calendar year 1989 or your group's most recently completed fiscal year. **Please do not report data for periods other than 12 months.**
3. If you have a question on how to complete your survey questionnaire, call Dave Gans or Jim Margolis at MGMA, telephone (303) 753-1111, or the Financial Management Committee member in your MGMA Section. See page 56 of the *1990 MGMA Directory* for names and telephone numbers of committee members.
4. The data reported in this questionnaire will be used to compile two separate reports, the production survey portion of the MGMA *1990 Cost and Production Survey Report* and the MGMA *1990 Physician Compensation Survey Report*. One complimentary copy of the MGMA *1990 Physician Compensation Survey Report* will be provided to the individual identified on PART VIII of this questionnaire. In order for all MGMA members in your group to receive the MGMA *1990 Cost and Production Survey Report*, you must return a completed Cost Survey questionnaire. MGMA members who do not participate in the surveys can purchase a copy of the MGMA *1990 Cost and Production Survey Report* for $650.00 and/or a copy of the MGMA *1990 Physician Compensation Survey Report* for $125.00.
5. Please return your completed questionnaire no later than March 30, 1990 to: MGMA, 1355 South Colorado Blvd., Suite 900, Denver, CO 80222, Attention: Production Survey. A pre-addressed return envelope is provided for your convenience. Please be sure to keep a photocopy of your completed questionnaire for future reference.
6. All survey data are confidential. A copy of the MGMA/CRAHCA policy regarding confidentiality of survey data is enclosed.

Please complete and return no later than March 30, 1990.

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MEDICAL GROUP MANAGEMENT ASSOCIATION

Medical Group Management Association

1990 Physician Production and Compensation Survey Based on 1989 Data

PART I: DEFINITIONS

A. The information reported by your medical group should represent the production of only **full-time** group physicians and allied healthcare professionals. A full-time physician or allied healthcare professional is one who works a minimum of a 40-hour week (including patient care in clinic or hospital, hospital rounds, on call, and administrative duties). Data of regular part-time staff or staff not completing a full year of employment should not be reported. Report data for all physicians, such as shareholder/partners, associates on salary, employed physicians, contract physicians, locum tenans, etc., as long as they meet the full-time criteria.

B. If there are more full-time physicians and allied healthcare professionals in the group than the 30 spaces available on the questionnaire, please photocopy PART II of the questionnaire found on pages 4 and 5 and use the photocopy(ies) to report all the remaining physicians.

C. Definitions for each numbered column on the questionnaire are as follows:

1. Columns 1 and 16 (no title): The numbers in these columns help respondents align their answers in columns 3 through 15.
2. Column 2 (ID): This column is reserved for CRAHCA's use to code data.
3. Column 3 (COMPENSATION): For each physician and allied healthcare professional, report the gross dollar amount paid by the medical group in fiscal/calendar year 1989, such as taxable salary, bonuses, incentive payments, research stipends, honoraria, and taxed profit sharing distributions, etc. Do not include the dollar value of fringe benefits paid by the medical group such as retirement plan contributions, life and health insurance, automobile, or any employer contributions to a 401K or Keogh Plan.
4. Column 4 (SPECIALTY): State the specialty of each physician and allied healthcare professional. Please use the numeric code for the specialties listed in PART III: SPECIALTIES USED IN THIS SURVEY. If a physician practices in more than one specialty, please record the specialty where he or she spends the most time.
5. Column 5 (YEARS IN SPECIALTY): Report the number of years each physician and allied healthcare professional has practiced in the specialty stated in column 4.
6. Column 6 (YEAR OF BIRTH): Report year of birth.
7. Column 7 (GENDER): Report gender.
8. Column 8 (SHAREHOLDER/PARTNER): Indicate for each physician and allied healthcare professional if he or she is a shareholder or partner in the medical group.
9. Column 9 (PRODUCTION): Report the **total gross patient charges** (gross fee-for-service charges and inhouse equivalent gross fee-for-service charges for prepaid plan patients) attributed to ambulatory care, inpatient care, and other professional services of each physician and allied healthcare professional in the medical group. Gross patient charges are the full dollar value, at the group's established rates, of services provided to patients, before reduction by charitable adjustments, professional courtesy adjustments, contractual adjustments, employee discounts, and bad debts, etc. Do not include the charges associated with the **sale of hearing aids, eyeglasses**, contact lenses, etc.

EXAMPLE OF HOW TO COMPLETE PART II

A medical group has five physicians (three general internists, one gastroenterologist, and one noninvasive cardiologist). The medical group does not include ancillary services technical charges when reporting production. The group does not utilize physician extenders. Three of the five physicians provide care the HMO patients. This medical group would complete PART II: 1989 INDIVIDUAL COMPENSATION AND PRODUCTION DATA, as shown below.

1	2 ID (CRACHA use only)	3 COMPENSATION	4 SPECIALTY (see listing below)	5 YEARS IN SPECIALTY	6 YEAR OF BIRTH	7 GENDER	8 SHAREHOLDER/ PARTNER	9 PRODUCTION (gross patient charges)
1		$ 180,000	17	16	1943	(M) F	(Y) N	$ 250,000
2		$ 174,500	17	14	1944	(M) F	(Y) N	$ 398,000
3		$ 181,000	17	10	1950	(M) F	(Y) N	$ 342,000
4		$ 229,000	4	10	1949	(M) F	(Y) N	$ 410,000
5		$ 170,000	11	5	1956	M (F)	(Y) N	$ 391,500

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PART I: DEFINITIONS (Continued)

10. Column 10 (ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED IN PRODUCTION): Gross patient charges recorded for ancillary services such as diagnostic radiology and laboratory have two components: the physician's **professional interpretation charge** and the **technical charge** for the operation and use of the ancillary service equipment. If reported production does not include the technical charge, answer No. If reported production does include the technical charge, answer Yes. If possible, please **exclude** ancillary services technical charges from production.
11. Column 11 (ESTIMATED PERCENTAGE OF PRODUCTION ATTRIBUTED TO MANAGED CARE): State for each physician and allied healthcare professional what percentage of production (reported in column 9) is provided to managed care patients. Managed care patients can belong to Health Maintenance Organizations (HMO) or Preferred Provider Organizations (PPO) for capitated/prepaid or discounted fee-for-service contracts) or to Preferred Provider Organizations.
12. Column 12 (PHYSICIAN EXTENDERS INCLUDED IN PRODUCTION): Physician extender production includes production attributed to a physician extender (e.g., nurse practitioner, physician's assistant, surgical assistant, Certified Registered Nurse Anesthetist, etc.) working under a physician's direct supervision. If possible, do not include physician extender production in physician production.
13. Column 13 (AMBULATORY ENCOUNTERS): Report the total number of ambulatory encounters during 1989. An encounter should be counted for each identifiable contact between a patient and a group healthcare professional where advice, a procedure, service, or treatment is provided. For purposes of this report, laboratory and radiology visits are excluded from encounters. An encounter can occur in the medical group's clinical facilities, or in a patient's residence, an ambulatory care center, an emergency room, a long term care facility, etc. Do not report hospital inpatient admissions, hospital rounds, or other care provided to inpatients. Do not report the number of procedures since a single encounter can generate multiple procedures.
14. Column 14 (HOSPITAL ADMISSIONS): Report the total number of hospital admissions during 1989. An admission should be counted whenever a patient is formally accepted by a hospital or similar inpatient health care facility. The count should include all repeat admissions of the same patient.
15. Column 15 (AMBULATORY SURGERY ADMISSIONS): Report the total number of admissions to a **licensed ambulatory surgical facility** during 1989. The ambulatory surgical facility can be medical group owned or it can be owned and operated by some other organization. The count should include all repeat admissions of the same patient.

EXAMPLE OF HOW TO COMPLETE PART II (Continued)

10 ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED IN PRODUCTION	11 ESTIMATED PERCENTAGE OF PRODUCTION ATTRIBUTED TO MANAGED CARE (HMO, PPO, etc.)	12 PHYSICIAN EXTENDERS INCLUDED IN PRODUCTION	13 AMBULATORY ENCOUNTERS	14 HOSPITAL ADMISSIONS	15 AMBULATORY SURGERY ADMISSIONS	16
Y (N)	0 %	Y (N)	2845	120	0	1
Y (N)	40 %	Y (N)	3425	97	0	2
Y (N)	15 %	Y (N)	3250	141	0	3
Y (N)	15 %	Y (N)	3015	186	0	4
Y (N)	0 %	Y (N)	2700	88	160	5

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PART II: 1989 INDIVIDUAL COMPENSATION AND PRODUCTION DATA

1	2 ID (CRACHA use only)	3 COMPENSATION	4 SPECIALTY (see listing below)	5 YEARS IN SPECIALTY	6 YEAR OF BIRTH	7 GENDER	8 SHAREHOLDER/ PARTNER	9 PRODUCTION (gross patient charges)
1		$				M F	Y N	$
2		$				M F	Y N	$
3		$				M F	Y N	$
4		$				M F	Y N	$
5		$				M F	Y N	$
6		$				M F	Y N	$
7		$				M F	Y N	$
8		$				M F	Y N	$
9		$				M F	Y N	$
10		$				M F	Y N	$
11		$				M F	Y N	$
12		$				M F	Y N	$
13		$				M F	Y N	$
14		$				M F	Y N	$
15		$				M F	Y N	$
16		$				M F	Y N	$
17		$				M F	Y N	$
18		$				M F	Y N	$
19		$				M F	Y N	$
20		$				M F	Y N	$
21		$				M F	Y N	$
22		$				M F	Y N	$
23		$				M F	Y N	$
24		$				M F	Y N	$
25		$				M F	Y N	$
26		$				M F	Y N	$
27		$				M F	Y N	$
28		$				M F	Y N	$
29		$				M F	Y N	$
30		$				M F	Y N	$

If your medical group has more than 30 physicians and allied healthcare professionals, please photocopy pages 4 and 5 and use the photocopy(ies) to report all the remaining physicians.
Please read the definitions in PART I before completing questionnaire.

PART III: SPECIALTIES USED IN THIS SURVEY

When completing column 4, please use the following numeric codes to report the specialty of physicians and allied healthcare professionals who are full-time members/employees of your medical group. If the specialty you would like to report is not listed, either choose the specialty closest to your preference, or use number 49 or 65, Other.

A: Physician Specialties

1 Allergy/Immunology
2 Anesthesiology
3 Cardiology: Invasive
4 Cardiology: Noninvasive
5 Critical Care
6 Dentistry
7 Dermatology
8 Emergency Medicine
9 Endocrinology/Metabolism
10 Family Practice
11 Gastroenterology
12 General Medicine
13 Geriatrics
14 Gynecology (only)
15 Hematology/Oncology
16 Infectious Disease
17 Internal Medicine
18 Neonatal/Perinatal Medicine
19 Nephrology

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PART II: 1989 INDIVIDUAL COMPENSATION AND PRODUCTION DATA (Continued)

10 ANCILLARY SERVICES TECHNICAL CHARGES INCLUDED IN PRODUCTION	11 ESTIMATED PERCENTAGE OF PRODUCTION ATTRIBUTED TO MANAGED CARE (HMO, PPO, etc.)	12 PHYSICIAN EXTENDERS INCLUDED IN PRODUCTION	13 AMBULATORY ENCOUNTERS	14 HOSPITAL ADMISSIONS	15 AMBULATORY SURGERY ADMISSIONS	16
Y N	%	Y N				1
Y N	%	Y N				2
Y N	%	Y N				3
Y N	%	Y N				4
Y N	%	Y N				5
Y N	%	Y N				6
Y N	%	Y N				7
Y N	%	Y N				8
Y N	%	Y N				9
Y N	%	Y N				10
Y N	%	Y N				11
Y N	%	Y N				12
Y N	%	Y N				13
Y N	%	Y N				14
Y N	%	Y N				15
Y N	%	Y N				16
Y N	%	Y N				17
Y N	%	Y N				18
Y N	%	Y N				19
Y N	%	Y N				20
Y N	%	Y N				21
Y N	%	Y N				22
Y N	%	Y N				23
Y N	%	Y N				24
Y N	%	Y				25
Y N	%	Y				26
Y N	%	Y N				27
Y N	%	Y N				28
Y N	%	Y N				29
Y N	%	Y N				30

PART III: SPECIALTIES USED IN THIS SURVEY (Continued)

A: Physician Specialties (Continued)

20 Neurology
21 Nuclear Medicine
22 Obstetrics/Gynecology
23 Occupational Medicine
24 Ophthalmology
25 Otorhinolaryngology
26 Pathology
27 Pediatrics
28 Pediatric Cardiology
29 Pediatric Endocrinology
30 Pediatric Hematology/Oncology
31 Pediatric Nephrology
32 Pediatric Psychiatry
33 Physical Medicine
34 Psychiatry
35 Pulmonary Disease
36 Radiation Oncology
37 Radiology: Diagnostic
38 Rheumatology
39 Surgery: Cardiovascular
40 Surgery: Colon and Rectal
41 Surgery: General
42 Surgery: Hand
43 Surgery: Neurological
44 Surgery: Oral
45 Surgery: Orthopedic
46 Surgery: Plastic
47 Surgery: Vascular/Thoracic
48 Urology
49 Other

B: Allied Healthcare Professionals

50 Audiologist
51 Certified Registered Nurse Anesthetist
52 Dietitian/Nutritionist
53 Midwife
54 Nurse Practitioner
55 Occupational Therapist
56 Optometrist
57 Pharmacist
58 Physical Therapist
59 Physician's Assistant
60 Podiatrist
61 Psychologist
62 Social Worker
63 Speech Therapist
64 Surgeon's Assistant
65 Other

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PART IV: DEMOGRAPHICS

What 12-month period do these survey data cover? (Please report data for calendar year 1989 or your group's most recently completed fiscal year.) **PLEASE DO NOT REPORT DATA FOR PERIODS OTHER THAN 12 MONTHS.**

1. _____ (month) 2. _____ (year) through 3. _____ (month) 4. _____ (year)

5. How many full-time-equivalent (FTE) physicians are in your medical group? _____ FTE physicians

To compute the number of FTE physicians in the group, add the number of full-time (1.0 FTE) physicians to the number of part-time physicians. Report the total FTE of **ALL** physicians practicing within the medical group, such as shareholders/partners, associates on salary, employed physicians, contract physicians, locum tenens, etc. The FTE of a part-time physician can be computed by comparing the time a physician spends working for the group practice to the time spent in a normal work week, e.g., a physician working in the clinic or in a hospital on behalf of the group for 20 hours compared to a normal 40-hour work week would be .5 FTE.

6. What is your group type?

1. _____ Single Specialty
2. _____ Multispecialty with primary care
3. _____ Multispecialty without primary care

7. If Question 6 is "Single Specialty," what specialty is your group? _____

8. What is the legal organization of your medical group? (Please mark only one answer.)

1. _____ Professional corporation/association
2. _____ Partnership
3. _____ Not-for-profit corporation/foundation
4. _____ Sole proprietorship
5. _____ Business corporation
6. _____ Other

9. What best describes your medical group's primary affiliation? (Please mark only one answer.)

1. _____ Freestanding
2. _____ Hospital
3. _____ University
4. _____ Government
5. _____ Other

10. Does your medical group derive revenue from managed care (HMO/PPO) contracts (either discounted fee-for-service or capitation payments)?

1. _____ Yes
2. _____ No

11. If Question 10 is "Yes," what percentage of your group's total net revenue is derived from managed care (HMO/PPO) contracts? _____ %

12. In what state or province is your medical group located? (Please use 2-letter postal code.) _____

13. What is the 5-digit zip/postal code of your primary clinic facility? _____

14. What best describes the location of your primary clinic facility? (Please mark only one of the following 7 options.)

Metropolitan area with a population greater than 500,000:

1. _____ Central city location
2. _____ Suburban location

Metropolitan area with a population between 100,000 and 500,000:

3. _____ Central city location
4. _____ Suburban location

Nonmetropolitan area:

5. _____ City of 50,000 to 99,999
6. _____ City of 20,000 to 49,999
7. _____ Rural (less than 20,000 population)

15. Has your medical group signed a participating agreement with Medicare? (Please mark only one answer.)

1. _____ Yes, for the entire medical group
2. _____ Yes, for some physicians, but not the entire medical group
3. _____ No

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PART V: PHYSICIAN COMPENSATION METHODS

16. What best describes your medical group's overall physician compensation method? (Please mark only one answer.)

1. _____ 100% equal share
2. _____ Straight salary
3. _____ 50% or less productivity/remainder other means
4. _____ 51%-75% productivity/remainder other means
5. _____ 76%-99% productivity/remainder other means
6. _____ 100% productivity
7. _____ Other

17. Do you have plans to change your physician compensation method within the next year?

1. _____ Yes
2. _____ No

18. If Question 17 is "Yes," what changes will you make? (Please mark only one answer.)

1. _____ Increase the percentage based on production
2. _____ Decrease the percentage based on production
3. _____ Move to salary based system and off formula
4. _____ Other

19. In a group physician's first year of practice, what is the compensation method? (Please mark only one answer.)

1. _____ Straight salary
2. _____ Guarantee with discounted percentage of group formula
3. _____ Guarantee with same formula as rest of group
4. _____ Other

20. Within your medical group's overall physician compensation method, do you differentiate how physicians are compensated for services to managed care (HMO/PPO) patients versus services to fee-for-service patients?

1. _____ Yes
2. _____ No

21. If Question 20 is "Yes," what best describes the method of compensating physicians for services to managed care (HMO/PPO) patients? (Please mark only one answer.)

1. _____ Reduce compensation by a percentage in proportion to the managed care discount
2. _____ Capitation (established dollar amount per patient panel member per month)
3. _____ Combination of options 1 and 2 above
4. _____ Straight salary for physicians who treat managed care patients as a majority of their practice
5. _____ Salary plus bonus
6. _____ Fixed amount per patient visit
7. _____ Other

Since the options in this question do not address all the nuances of compensation, please elaborate in the space below on how your medical group addresses physician compensation for services to managed care patients.

22. How long did it take you to complete the *1990 Physician Production and Compensation Survey* questionnaire?

1. _____ 1 hour or less
2. _____ 1.1 to 2 hours
3. _____ 2.1 to 4 hours
4. _____ 4.1 to 8 hours
5. _____ 8.1 to 16 hours
6. _____ more than 16 hours